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Province of British Columbia

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# public accounts

## 1983-84

VOLUME I—FINANCIAL STATEMENTS

Ministry of Finance



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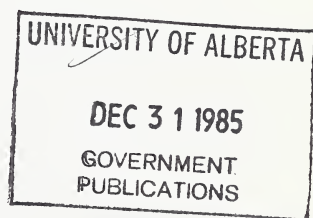
# Public Accounts of British Columbia

For the fiscal year ended March 31  
1984

VOLUME I—FINANCIAL STATEMENTS

HON. HUGH A. CURTIS

*Minister of Finance*



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*The Honourable* ROBERT G. ROGERS,  
*Lieutenant Governor of the Province of British Columbia.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1984.

HUGH A. CURTIS  
*Minister of Finance*

*Ministry of Finance,*  
*Victoria, B.C.*  
*September 28, 1984*

September 28, 1984  
Victoria, B.C.

*The Honourable Hugh A. Curtis*  
*Minister of Finance*

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1984.

Respectfully submitted,

D. B. MARSON  
*Comptroller General*

## ORDER OF PUBLIC ACCOUNTS

### Volume I

Section

Introduction to the Public Accounts	
Summary financial statements of the Province .....	A
Combined General and Special Funds (Consolidated Revenue Fund) financial statements .....	B
Consolidated financial statements of the Province .....	C
Trust Funds .....	D
Details of expenditure by ministerial appropriations and statutory appropriations, and detailed Special Funds transactions .....	E


### Volume II

Detailed schedules of salaries, wages, travel expenses and other payments .....	F
---	---

### Volume III

Financial statements of Crown corporations and other Government agencies ..	G
Trust Funds, including pension and superannuation funds administered by the Government .....	H

(A table of contents is provided at the beginning of each section.)



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## INTRODUCTION TO THE GOVERNMENT'S FINANCIAL PROCESS

The intent of this introduction is to present readers and users of the financial statements with background information on the financial process of Government, starting with the initial stages of budget preparation, through operating transactions, the reporting functions and finally the review process.

### OVERVIEW OF FINANCIAL PROCESS

The Government's financial process begins with the preparation of the annual budget approximately twelve months before its presentation to the Legislative Assembly. The initial step includes the review of Ministry budget requests by Treasury Board, a six-member committee of Cabinet chaired by the Minister of Finance. Allocations to each Ministry and program are arrived at in conjunction with revenue expectations for the ensuing twelve months and in harmony with Government priorities.

Presentation of the Budget to the Legislature by the Minister of Finance is accompanied by legislation necessary to provide authorization for fiscal and expenditure programs. Since the Provincial Government arranges its spending on a fiscal year from April 1 to the following March 31, the provincial budget and the related legislation are normally presented on Budget Day in the spring.

On Budget Day the Minister of Finance presents the revenue and spending plans for the next twelve month period in a budget speech. This budget speech is published with various supplementary tables and supporting statistical material and is tabled in the Legislature along with a volume listing all the estimates of revenues and spending programs. This volume is called the "Estimates" (sometimes referred to as the "Blue Book"). Spending for programs and services under each ministry is aggregated in the "Estimates" into packages or "votes", so called because the Legislature debates and then votes approval for the composition of each package.

The official spending authority for these Government programs is provided through a statute called the "Supply Act". There are usually several Supply Acts each year since interim spending authority is provided in an Interim Supply Bill (Act) while debate is taking place on each vote. A final Supply Act is passed when all votes have been approved. In addition to the year-to-year approval provided by the Supply Act(s) for ministry programs, continuing expenditure authority is provided in some Ministry Acts to cover special programs such as fire suppression and flood relief. Programs having permanent spending power are referred to as having statutory authority. A final means of obtaining spending authority is by way of Special Warrant. In this case the Lieutenant Governor in Council may authorize the payment of Government monies; approval can be given in this manner only if the Legislature is not in session and if the expenditure is urgently and immediately required for the public good.

In the accounts of the Government financial transactions are recorded in great detail as to program, activity, responsibility centre, supplier, salary and travel expense and follow the formal outline of the Estimates. With the end of each fiscal year a report is prepared for the Legislative Assembly explaining the Government's financial operations. This is achieved by means of financial statements and schedules which are called the Public Accounts.

The Public Accounts are prepared by the Office of the Comptroller General. This department is similar to the Comptroller's section of a large corporation. In addition to being responsible for the preparation of the Public Accounts the Comptroller General is responsible for the accounting and financial systems throughout Government; he must ensure there is proper collection, disposition and recording of public money; he must maintain the central accounts of the Government, issue directives and provide methods by which ministries and staffs shall account for public money. The Public Accounts are a summary reporting of these functions.



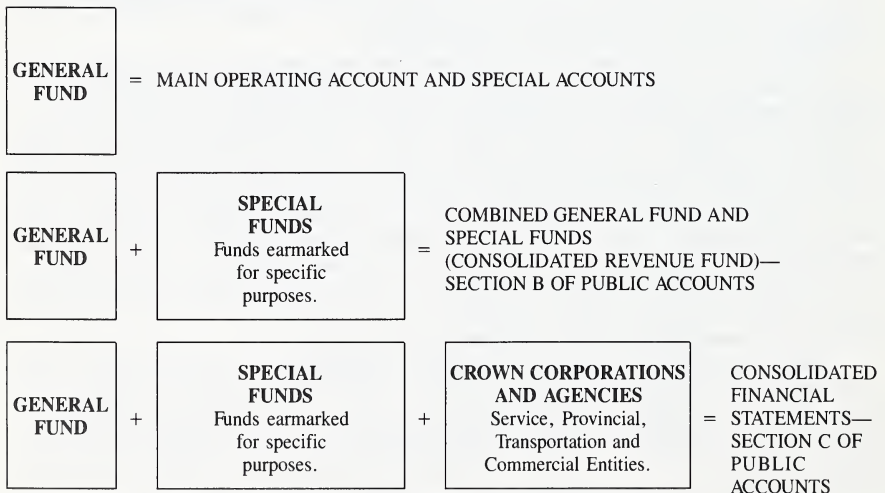
The Public Accounts are published along with the Auditor General's opinion on the accounts in several major sections—the Combined Financial Statements (Section B), the Consolidated Financial Statements (Section C) and the Trust Funds (Section D). In addition to expressing her opinion on the fairness of presentation of the results of the Government's financial statements, the Auditor General also publishes an Annual Report on accounting and financial administration matters resulting from her examination that she considers should be brought to the attention of the Legislative Assembly. The Auditor General's Annual Report is generally tabled with the Legislature about the same time as the Public Accounts.

Once the Legislative Assembly receives the Public Accounts and the Annual Report of the Auditor General a committee, called the Standing Committee on Public Accounts and Economic Affairs, which is comprised of both Government and Opposition member MLA's, is established to assess the financial operations and administration of the Government. Many of the matters addressed by this committee are derived from or are directly related to the Public Accounts.

### AN OUTLINE OF THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:



The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Summary Financial Statements*—these statements summarize for 1983/84, in simplified form the financial position of the Province, disclosing the recorded assets and liabilities, recording the changes in taxpayers' equity, portraying the operating results and the financial position of the Trust funds.

- *Section B Combined General Fund and Special Funds (Consolidated Revenue Fund) Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities and they aggregate the Consolidated Revenue Fund, which comprises the financial statements of General Fund and Special Funds and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section D Trust Funds*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section E Detailed Ministry Expenditures*—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.
- *Section F Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section G Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section G.
- *Section H Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Operating Results*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.



**SUMMARY FINANCIAL STATEMENTS OF THE PROVINCE****CONTENTS**

	Page
Summary of Significant Accounting Policies .....	A 3
Combined General Fund and Special Purpose Funds (Consolidated Revenue Fund)	
—Combined Summary of Changes in Financial Position .....	A 6
—Combined Balance Sheet .....	A 7
—Combined Statement of Operating Results .....	A 8
—Combined Statement of Changes in Cash and Temporary Investments .....	A 9
Consolidated Financial Statements (Consolidated Revenue Fund and Crown Corporations)	
—Consolidated Balance Sheet .....	A 10
—Consolidated Statement of Taxpayers' Equity .....	A 11
—Consolidated Statement of Operating Results .....	A 12
Trust Funds	
—Statement of Financial Position .....	A 13
—Statement of Changes in Trust Balances .....	A 14





## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### REPORTING ENTITY

The three main areas of interest or reporting entities on which the financial statements contained in these Public Accounts report are as follows:

- Combined General Fund and Special Funds (Consolidated Revenue Fund)—the accounts included in these statements are those of the General Fund—which includes the main operating accounts of the Government—and Special Funds—which include earmarked revenues and funds set aside from the General Fund for specific purposes.
- Consolidated Financial Statements—these statements aggregate, on a consistent basis, the accounts of the Combined General Fund and Special Funds with those of certain Crown corporations: “service” corporations, which exist to service the Government, and “provincial” corporations, which conduct Government activities and complement Government programs. Other Crown corporations—identified as “transportation” companies and “commercial” enterprises—are included in these accounts on an equity basis, whereby the Government’s investment in the entities is adjusted to reflect underlying book values.
- Trust Funds—these statements include Superannuation Funds, Sinking Funds, other Managed Trust Funds, and Custodial Deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

In addition to the above main areas, the Public Accounts contain the individual financial statements for all Crown corporations and agencies.

Section A of the Public Accounts is a summary, in simplified form, of the Province’s financial statements. Reference should be made to Sections B, C, and D of the Public Accounts for the audited and detailed financial statements of the Province.

### BASIS OF ACCOUNTING

The accrual basis of accounting is used in the preparation of these financial statements which, for these purposes, is specifically expressed as follows:

#### REVENUE

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

#### EXPENDITURE

All expenditures, including the cost of fixed assets, are recorded for all goods received and services rendered during the year, with the exception of accumulated employee sick leave, vacation and other entitlements which are recorded as expenditures as paid. With this exception, expenditures are recorded on an accrual basis.

#### ASSETS

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditure at the dates of inception of the leases.

#### LIABILITIES

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

## FOREIGN CURRENCY TRANSLATION

Assets and liabilities denominated in foreign currencies have been translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

## CASH AND TEMPORARY INVESTMENTS

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments are recorded at the lower of cost or market value.

## ACCOUNTS RECEIVABLE

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

## DUE FROM CROWN CORPORATIONS AND AGENCIES

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

## MORTGAGES RECEIVABLE

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

## PREPAID PROGRAM COSTS

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

## INVENTORIES

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

## INVESTMENTS IN AND ADVANCES TO CROWN CORPORATIONS

Investments in and advances to Crown corporations represent long-term investments and, in the combined financial statements, they are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value. In the consolidated financial statements, these are either fully consolidated or accounted for on an equity basis.

## FISCAL AGENCY LOANS

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

## PROPERTY UNDER DEVELOPMENT

Property under development is comprised of all property which will eventually be sold to outside parties; such property is recorded at the lower of cost or net realizable value.

## FIXED ASSETS

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

## OTHER ASSETS

Other assets include deferred charges and loans, investments and advances which are recorded at cost and adjusted for any prolonged impairment in value.

## ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as a part of the expenditure of the fiscal year.

## DUE TO CROWN CORPORATIONS AND AGENCIES

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

## DEFERRED REVENUE

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

## PUBLIC DEBT

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies.

## GUARANTEED DEBT

Guaranteed debt represents debt of municipalities and other local governments, Provincial Crown corporations, agencies, and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)  
  
COMBINED SUMMARY OF CHANGES IN FINANCIAL POSITION  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	Assets (\$ Millions)	Liabilities (\$ Millions)	Net Equity (\$ Millions)
Financial Position—Beginning of Year—..	1,992	(1,456)	536
Changes in Financial Position			
During Year—			
Revenue.....	7,344		
Expenditure.....	8,364		
	<u>(1,020)</u>		<u>(1,020)</u>
Financial Position—End of Year—	325	(1,345)	
Cash and temporary investments.....	207		
Remaining assets.....	<u>2,110</u>	<u>(967)</u> <u>(1,834)</u>	<u>(484)</u>
	2,317	<u>(2,801)</u>	<u>(484)</u>

**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED BALANCE SHEET AS AT MARCH 31, 1984**

	1984	1983
<b>ASSETS</b>		
	(\$ Millions)	
Cash and Temporary Investments .....	207	283
Accounts Receivable .....	839	688
Investments in and Advances to Crown Corporations .....	282	247
Other Assets .....	989	774
	<u>2,317</u>	<u>1,992</u>
<b>LIABILITIES</b>		
Accounts Payable .....	967	573
Public Debt .....	1,834	883
	<u>2,801</u>	<u>1,456</u>
<b>NET EQUITY</b>		
Net Assets .....	(484)	536
	<u>2,317</u>	<u>1,992</u>
<b>GUARANTEED DEBT</b> .....	<u>12,755</u>	<u>11,427</u>
<b>TRUST FUNDS</b> .....	<u>9,761</u>	<u>8,025</u>

A more detailed Balance Sheet is to be found on B 7.



**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED STATEMENT OF OPERATING RESULTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	1983
Revenue	(\$ Millions)	
Taxation .....	4,063	3,870
Natural resources .....	679	542
Contributions from Government enterprises .....	351	338
Contributions from the Federal Government .....	1,773	1,216
Other .....	<u>478</u>	<u>563</u>
Total Revenue .....	<u>7,344</u>	<u>6,529</u>
Expenditure		
General government .....	348	342
Protection of persons and property .....	370	351
Transportation and communications .....	800	594
Health and social services .....	3,890	3,419
Recreation and cultural services .....	56	57
Education .....	1,751	1,669
Natural resources and primary industries .....	437	455
Trade and industrial development .....	54	58
Housing .....	87	121
Aid to local government .....	308	307
Interest on public debt .....	113	28
Other .....	<u>150</u>	<u>112</u>
Total Expenditure .....	<u>8,364</u>	<u>7,513</u>
Net Revenue (Expenditure) for the Year .....	<u>(1,020)</u>	<u>(984)</u>

A more detailed Statement of Operating Results is to be found on B 8.

**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	1983
	(\$ Millions)	
Cash and Temporary Investments—Beginning of Year—.....	<u>283</u>	<u>832</u>
Operating Transactions—		
Net expenditure for the year.....	(1,020)	(984)
Add: Other items not affecting cash.....	128	(154)
Cash items affecting future operations.....	<u>97</u>	<u>(33)</u>
	(795)	(1,171)
Financing Transactions—		
Reduction (increase) in investments in and advances to		
Crown corporations.....	(11)	26
Reduction (increase) in other assets.....	(221)	(104)
Increase (decrease) in Public debt.....	<u>951</u>	<u>700</u>
	719	622
Decrease in Cash and Temporary Investments—.....	<u>(76)</u>	<u>(549)</u>
Cash and Temporary Investments—End of Year—.....	<u><u>207</u></u>	<u><u>283</u></u>

A more detailed Statement of Changes in Cash and Temporary Investments is to be found on B 9.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1984**

	1984	1983
<b>ASSETS</b>		
	(\$ Millions)	
Consolidated Revenue Fund—		
General Fund.....	2,103	1,780
Special Funds.....	<u>214</u>	<u>212</u>
	2,317	1,992
<i>Less: Adjustments on consolidation.....</i>	<u>(768)</u>	<u>(471)</u>
	1,549	1,521
Consolidated Crown Corporations—		
Service corporations.....	261	195
Provincial corporations.....	<u>448</u>	<u>300</u>
	709	495
Unremitted Equity of non-consolidated Crown Corporations.....	<u>612</u>	<u>537</u>
	<u>2,870</u>	<u>2,553</u>
<b>LIABILITIES</b>		
Consolidated Revenue Fund—		
General Fund.....	2,744	1,389
Special Funds.....	<u>57</u>	<u>67</u>
	2,801	1,456
<i>Less: Adjustments on consolidation.....</i>	<u>(563)</u>	<u>(266)</u>
	2,238	1,190
Consolidated Crown Corporations—		
Service corporations.....	789	795
Provincial corporations.....	<u>697</u>	<u>451</u>
	1,486	1,246
	3,724	2,436
<b>TAXPAYERS' EQUITY</b>		
Taxpayers' Equity (Deficiency).....	(854)	117
	<u>2,870</u>	<u>2,553</u>
<b>GUARANTEED DEBT .....</b>	<u>12,076</u>	<u>10,825</u>
<b>TRUST FUNDS .....</b>	<u>9,761</u>	<u>8,025</u>

A more detailed Consolidated Balance Sheet is to be found on C 7.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	1983
	(\$ Millions)	
Taxpayers' equity (deficiency)—beginning of year .....	117	1,358
Consolidated net revenue (expenditure) for the year .....	<u>(971)</u>	<u>(1,241)</u>
Taxpayers' equity (deficiency)—end of year .....	<u>(854)</u>	<u>117</u>

A more detailed Consolidated Statement of Taxpayers' Equity is to be found on C 8.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED STATEMENT OF OPERATING RESULTS**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984			1983
	Consolidated Revenue Fund	Consolidated Crown Corporations	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total
	(\$ Millions)			Total
Revenue				
Taxation .....	4,063			3,870
Natural resources .....	679			542
Contributions from Government enterprises .....	351	740	(783)	278
Contributions from Federal Government .....	1,773			1,216
Other .....	478	357		834
Total Revenue .....	<u>7,344</u>	<u>1,097</u>	<u>(783)</u>	<u>6,740</u>
Expenditure				
General government .....	348			342
Protection of persons and property .....	370	17	(14)	358
Transportation and communications .....	800	76	(3)	597
Health and social services .....	3,890	907	(683)	3,768
Recreation and cultural services .....	56	16	(11)	58
Education .....	1,751	4	(4)	1,669
Natural resources and primary industries .....	437			455
Trade and industrial development .....	54	64	(6)	142
Housing .....	87	36	(20)	133
Aid to local government .....	308	2		309
Interest on public debt .....	113			28
Other .....	150		(42)	99
Total Expenditure .....	<u>8,364</u>	<u>1,122</u>	<u>(783)</u>	<u>7,958</u>
Net Revenue (Expenditure) for the Year ...	<u>(1,020)</u>	<u>(25)</u>		<u>(1,218)</u>
Increase (decrease) in Unremitted Equity in Commercial and Transportation Companies .....				74
Consolidated Net Revenue (Expenditure) for the Year .....				<u>(971)</u>
				<u>(1,241)</u>

A more detailed Consolidated Statement of Operating Results is to be found on C 9.



**TRUST FUNDS**  
**STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1984**

	1984	1983
	(\$ Millions)	
<b>ASSETS</b>		
Superannuation and Pension Funds .....	5,690	4,836
Sinking Funds .....	1,620	1,325
Other Managed Funds .....	565	266
Custodial Deposits .....	<u>1,901</u>	<u>1,614</u>
	<u>9,776</u>	<u>8,041</u>
<b>LIABILITIES</b>		
Superannuation and Pension Funds .....	13	5
Sinking Funds .....		9
Other Managed Funds .....	2	1
Custodial Deposits .....	<u>      </u>	<u>1</u>
	<u>15</u>	<u>16</u>
<b>TRUST FUND BALANCES</b>		
Superannuation and Pension Funds .....	5,677	4,831
Sinking Funds .....	1,620	1,316
Other Managed Funds .....	563	265
Custodial Deposits .....	<u>1,901</u>	<u>1,613</u>
	<u>9,761</u>	<u>8,025</u>
	<u>9,776</u>	<u>8,041</u>

A more detailed Statement of Financial Position is to be found on D 6 and D 7.

**TRUST FUNDS****STATEMENT OF CHANGES IN TRUST BALANCES FOR THE  
YEAR ENDED MARCH 31, 1984**

	1984		1983	
SUPERANNUATION AND PENSION FUNDS	(\$ Millions)		(\$ Millions)	
Contributions and Transfers In .....	620		619	
Investment Income .....	532	1,152	498	1,117
Pension Payments and Transfers Out.....	(299)		(247)	
Administration Fees and Other .....	(7)		(5)	
		(306)		(252)
Net Change .....		846		865
SINKING FUNDS				
Instalments.....	161		134	
Investment Income .....	166	327	142	276
Capital Disbursements.....	(23)		(203)	
Other Costs and Administration .....			(1)	
		(23)		(204)
Net Change .....		304		72
OTHER MANAGED FUNDS				
Capital Receipts .....	4,888		2,900	
Investment Income .....	50	4,938	71	2,971
Capital Disbursements.....	(4,639)		(3,306)	
Other Costs and Administration .....	(1)		(1)	
		(4,640)		(3,307)
Net Change .....		298		(336)

A more detailed Statement of Changes in Trust Balances is to be found on D 8 and D 9.

## SECTION B

**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)**

**CONTENTS**

	Page
Preamble .....	B 3
Report of the Auditor General .....	B 5
Combined Balance Sheet .....	B 7
Combined Statement of Operating Results .....	B 8
Combined Statement of Changes in Cash and Temporary Investments .....	B 9
Notes to Combined Financial Statements .....	B 10

**SUPPLEMENTARY SCHEDULES**

Schedule of Combined General Fund and Special Funds Revenue by Sources for the Fiscal Years Ended March 31, 1980 Through 1984 .....	B 20
Schedule of Combined General Fund and Special Funds Expenditure by Function for the Fiscal Years Ended March 31, 1980 Through 1984 .....	B 22
Schedule of Special Funds Transactions and Balances for the Fiscal Year Ended March 31, 1984 .....	B 25
Schedule of Combined General Fund and Special Funds Expenditure by Objects of Expenditure Classification (Grouped) for the Fiscal Year Ended March 31, 1984 .....	B 26
Schedule of Resource Revenue Stabilization Fund Revenue by Source for the Fiscal Year Ended March 31, 1984 .....	B 28
Schedule of General Fund Revenue by Source for the Fiscal Year Ended March 31, 1984 .....	B 29
Schedule of General Fund Expenditure by Ministry for the Fiscal Year Ended March 31, 1984 .....	B 31
Schedule of General Fund Expenditure by Appropriation .....	B 32
Schedule of Guaranteed Debt .....	B 40
Schedule of Public Debt .....	B 42
Schedule of Money Refunded .....	B 48
Schedule of Assets and Uncollectable Debts Written Off .....	B 49
Schedule of Debts Extinguished .....	B 50
Schedule of Remissions .....	B 50
Schedule of Payments Based on Contributions .....	B 51
Schedule of Obligations Under Capital Leases .....	B 52
Schedule of Payments Made to Honour Guarantees .....	B 52
Schedule of Investment Portfolio .....	B 53



**COMBINED GENERAL FUND AND SPECIAL FUNDS  
(CONSOLIDATED REVENUE FUND)****PREAMBLE**

The activities of the General Fund and Special Funds, comprising the transactions and balances of the Consolidated Revenue Fund, have been combined for reporting purposes. In these Combined Financial Statements, the transfers between the General Fund and the Special Funds have been eliminated, but General Fund figures have been reported separately in order to provide a comparison of actual General Fund revenues and expenditures to that presented in the 1983/84 Estimates of Revenue and Expenditure and to ensure the reporting of General Fund expenditures is consistent with legislative authority.

Revenue and expenditure are recorded in the Public Accounts on the accrual basis of accounting as expressed in note 1 to the combined financial statements.



**REPORT OF THE AUDITOR GENERAL  
ON THE COMBINED FINANCIAL STATEMENTS  
INCLUDED IN THE PUBLIC ACCOUNTS  
OF THE PROVINCE OF BRITISH COLUMBIA**



**Province of  
British Columbia**

Office of the  
Auditor General  
Province of British Columbia

8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4

*To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia*

I have examined the financial statements of the Combined General Fund and Special Funds (Consolidated Revenue Fund) of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section B of the Public Accounts, and the related supplementary schedules contained in sub-sections B20 through B54. These financial statements are:

Combined Balance Sheet  
Combined Statement of Operating Results  
Combined Statement of Changes in Cash and  
Temporary Investments

(including Notes to Combined Financial Statements)

With respect to the supplementary schedules, I did not examine and do not express an opinion on the figures reported in Combined General Fund and Special Funds Revenue by Sources (B20-21) and Expenditure by Function (B22-24) for the fiscal year ended March 31, 1980.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended on a combined basis in accordance with the stated accounting policies as set out in Note 1 to the combined financial statements applied on a basis consistent with that of the preceding year.



- 2 -

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

A handwritten signature in cursive script, reading "Erma Morrison".

ERMA MORRISON, F.C.A.  
*Auditor General*

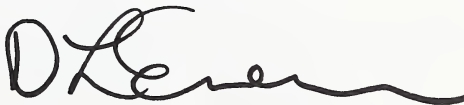
*Victoria, British Columbia*  
*31 August 1984*

**COMBINED BALANCE SHEET AS AT MARCH 31, 1984**

	1984	1983
<b>ASSETS</b>	\$	\$
Cash and temporary investments (note 2).....	207,002,191	282,550,897
Accounts receivable (note 3).....	743,130,299	614,830,089
Due from Crown corporations and agencies (note 4).....	95,405,803	72,887,062
Mortgages receivable (note 5).....	265,165,929	250,315,139
Prepaid program costs (note 6).....	85,407,407	88,511,404
Inventories (note 7).....	42,772,910	45,375,731
Investments in and advances to Crown corporations (note 8).....	282,270,016	247,243,491
Fiscal Agency loans (note 9).....	237,754,556	
Property under development (note 10).....	53,419,774	64,502,224
Fixed assets (note 1).....	1	1
Other assets (note 11).....	305,165,550	325,743,746
	<u><b>2,317,494,436</b></u>	<u><b>1,991,959,784</b></u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 1).....	640,645,376	467,197,472
Due to Crown corporations and agencies (note 12).....	141,705,652	14,281,696
Deferred revenue (note 13).....	184,793,322	91,271,490
Public debt for the purpose of (note 14)		
—Province of British Columbia..... 1,596,111,670		883,147,790
—Fiscal Agency borrowings..... 237,754,556	1,833,866,226	
	<u><b>2,801,010,576</b></u>	<u><b>1,455,898,448</b></u>
<b>NET EQUITY</b>		
Net equity — beginning of year.....	536,061,336	1,520,266,330
Net revenue (expenditure) for the year.....	(1,019,577,476)	(984,204,994)
Net equity (deficiency) — end of year.....	<u><b>(483,516,140)</b></u>	<u><b>536,061,336</b></u>
	<u><b>2,317,494,436</b></u>	<u><b>1,991,959,784</b></u>
<b>CONTINGENCIES AND COMMITMENTS (note 15)</b>		
Guaranteed Debt.....	<u><b>12,755,118,837</b></u>	<u><b>11,426,846,802</b></u>
<b>TRUST FUNDS (section D) .....</b>	<u><b>9,760,933,014</b></u>	<u><b>8,024,962,079</b></u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:



D. L. EMERSON

*Deputy Minister of Finance and Secretary of Treasury Board*



D. B. MARSON

*Comptroller General*

# COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Estimates 1984	1984				1983	
		General Fund \$	Special Funds \$	Adjustments For Transfers Between General Fund and Special Funds <sup>1</sup> \$	Total \$	Total \$
	<b>Revenue</b>					
	Taxation.....	4,063,450,775			4,063,450,775	3,869,668,544
	Natural resources.....	677,267,349	678,687,779	(677,267,349)	678,687,779	542,550,619
	Other.....	377,445,107	351,828,238	(251,364,058)	477,909,287	563,391,656
	Contributions from Government enterprises.....	351,544,291			351,544,291	337,854,900
	Contributions from the Federal Government.....	1,772,680,663			1,772,680,663	1,215,624,054
	<b>Total revenue.....</b>	<b>7,242,388,185</b>	<b>1,030,516,017</b>	<b>(928,631,407)</b>	<b>7,344,272,795</b>	<b>6,529,089,773</b>
	<b>Expenditure</b>					
	General government.....	346,141,168	1,729,605		347,870,773	342,089,886
	Protection of persons and property.....	370,250,389			370,250,389	351,691,500
	Transportation and communications.....	799,758,256			799,758,256	593,650,166
	Health and social services.....	3,889,616,383			3,889,616,383	3,418,689,766
	Recreation and cultural services.....	50,085,761	6,407,085		56,492,846	57,348,855
	Education.....	1,750,570,394			1,750,570,394	1,668,572,801
	Natural resources and primary industries.....	408,719,253	736,933,343	(709,110,830)	436,541,766	455,165,056
	Trade and industrial development.....	57,628,945	6,061,253	(9,520,577)	54,169,621	57,504,908
	Housing.....	87,304,073			87,304,073	120,496,342
	Aid to local government.....	307,200,876	210,710,607	(210,000,000)	307,911,483	307,195,274
	Interest on public debt.....	112,594,092			112,594,092	28,329,459
	Other.....	94,008,354	56,761,841		150,770,195	112,560,754
	<b>Total expenditure.....</b>	<b>8,273,877,944</b>	<b>1,018,603,734</b>	<b>(928,631,407)</b>	<b>8,363,850,271</b>	<b>7,513,294,767</b>
	<b>Net Revenue (Expenditure) for the Year.....</b>	<b>(1,031,489,759)</b>	<b>11,912,283</b>		<b>(1,019,577,476)</b>	<b>(984,204,994)</b>

<sup>1</sup> Adjustments of \$928,631,407 are composed of transfers to the Farm Income Assurance Fund—\$31,843,481; Revenue Sharing Fund—\$210,000,000; Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—\$9,520,577; General Fund (from the Resource Revenue Stabilization Fund)—\$677,267,349.

The accompanying notes and supplementary schedules are an integral part of these financial statements.

# **COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	1983
	\$	\$
<b>Balance—Beginning of Year</b> .....	282,550,897	832,054,246
<b>Operating Transactions</b>		
Revenue .....	7,344,272,795	6,529,089,773
Expenditure .....	8,363,850,271	7,513,294,767
Net expenditure .....	(1,019,577,476)	(984,204,994)
Add: Non-cash items included in net revenue (expenditure) <sup>1</sup> .....	128,420,345	(154,462,773)
Cash items applicable to future operations		
—Change in prepaid program costs .....	3,103,997	(54,292,577)
—Change in deferred revenue .....	93,521,832	21,457,609
	<u>96,625,829</u>	<u>(32,834,968)</u>
Used for operations .....	(794,531,302)	(1,171,502,735)
<b>Financing Transactions</b>		
Receipts:		
Mortgage principal repayments .....	42,464,806	23,740,186
Repayment of investments in and advances to Crown corporations .....	11,967,160	51,138,105
Repayment of fiscal agency loans .....	104,413,450	
Property sales—net .....	34,259,828	1,504,538
Repayments of other assets .....	194,981,006	15,321,778
Debt issue .....	4,121,231,886	976,100,000
	<u>4,509,318,136</u>	<u>1,067,804,607</u>
Payments:		
Mortgages issued .....	57,315,596	89,901,563
Investments in and advances to Crown corporations .....	22,758,300	25,127,048
Property purchases .....	23,177,378	
Fiscal agency loans .....	342,168,006	
Investments in other assets .....	174,402,810	54,676,610
Debt retirement .....	3,170,513,450	276,100,000
	<u>3,790,335,540</u>	<u>445,805,221</u>
Derived from financing transactions .....	718,982,596	621,999,386
<b>Decrease in Cash and Temporary Investments</b> .....	(75,548,706)	(549,503,349)
<b>Balance—End of Year</b> .....	<u>207,002,191</u>	<u>282,550,897</u>

This statement shows how the activities of the Province have been financed including:

- the extent to which funds have been generated from operating transactions (being those activities which affect operating results) and financing transactions (being those activities which affect assets and liabilities but not the operating results);
- how the financial resources of the Province have been used; and,
- the effects of these activities on the liquid funds (being cash and temporary investments) of the Province.

<sup>1</sup>Non-Cash Items Included in Net

Revenue (Expenditure):		
Change in accounts receivable .....	(128,300,210)	(179,147,116)
Change in due from Crown corporations .....	(22,518,741)	24,298,812
Change in inventories .....	2,602,821	(7,265,146)
Change in accounts payable and due to Crown corporations .....	300,871,860	7,650,677
Change in investments in and advances to Crown corporations—shares .....	(24,235,385)	
	<u>128,420,345</u>	<u>(154,462,773)</u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

### 1. Significant Accounting Policies

#### (a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. They do not include the accounts of Crown corporations, except to the extent of investments or advances which are carried at the lower of cost or underlying net book values. Separate consolidated financial statements of the Province are prepared which include the activities of certain of these entities. (*See Section C.*)

For purposes of these financial statements the accounts of the Province are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—it includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Funds—these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

Trust Funds—in addition, the combined balance sheet discloses, on a memorandum basis, trust funds administered by the Government but over which it has no power of appropriation including trust deposits, sinking funds, certain assurance funds and superannuation funds. (*See Section D for details.*)

#### (b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. General Fund expenditures are recorded in accordance with legislative authority. Inter-fund revenue and expenditure transactions are not eliminated from the General Fund accounts (detailed in Section B), but they are eliminated upon combination.

#### (c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

##### *Revenue:*

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

##### *Expenditure:*

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when paid. With this exception, expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) they have been properly disclosed in the *Estimates* or Treasury Board approval has been given; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

##### *Assets:*

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 1. Significant Accounting Policies—Continued

#### *Liabilities:*

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

#### *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

#### (d) SPECIFIC POLICIES

##### *Cash and Temporary Investments*

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

##### *Accounts Receivable*

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

##### *Due From Crown Corporations and Agencies*

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

##### *Mortgages Receivable*

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

##### *Prepaid Program Costs*

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

##### *Inventories*

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

##### *Investments in and Advances to Crown Corporations*

Investments in and advances to Crown corporations represent long-term investments and are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value.

##### *Fiscal Agency Loans*

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

##### *Property Under Development*

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

##### *Fixed Assets*

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.



## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 1. Significant Accounting Policies—Continued

#### *Other Assets*

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost after adjustment for any prolonged impairment in value. Certain deferred charges are also included.

#### *Accounts Payable and Accrued Liabilities*

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

#### *Due to Crown Corporations and Agencies*

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

#### *Deferred Revenue*

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

#### *Public Debt*

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies.

#### *Guaranteed Debt*

Guaranteed debt represents debt of municipalities and other local governments, Provincial Crown corporations, agencies and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

### 2. Cash and Temporary Investments

	1984	1983
Cash	\$	\$
Cash (overdrawn) at chartered banks in Canada .....	(67,547,521)	(353,088)
Cash in banks in England .....	72,739	62,180
Cash (overdrawn) at banks in United States .....	(227,154)	(148,876)
Cash on hand .....	5,412	4,461
	(67,696,524)	(435,323)
Temporary investments .....	423,467,384	426,388,136
	355,770,860	425,952,813
Less amounts applicable to Trust Funds (see Section D) .....	(148,768,669)	(143,401,916)
	<u>207,002,191</u>	<u>282,550,897</u>

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. At year-end, balances applicable to trust funds outside the Consolidated Revenue Fund are deducted from the General Fund balance and reported in the trust fund accounts.

Included in temporary investments are bonds and notes of certain Crown corporations amounting to \$18,403,086 (1983: \$77,061,279).



# **NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

## **3. Accounts Receivable**

	1984		1983	
	Gross \$	Provision For Doubtful Accounts \$	Net \$	Net \$
Government of Canada .....	151,778,079		151,778,079	36,746,297
British Columbia municipalities—re: shared-cost programs .....	31,428,001		31,428,001	31,452,207
Taxes receivable .....	243,692,018	18,269,803	225,422,215	199,267,254
Timber royalty and stumpage and range fees .....	53,923,706	6,692,639	47,231,067	43,005,413
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other .....	189,455,176		189,455,176	193,444,050
Ministerial advances and sundry agencies .....	4,009,094		4,009,094	3,928,265
Trade accounts and other receivables of the—				
Crown Land .....	6,157,012	4,627,180	1,529,832	1,578,836
British Columbia Liquor Distribution Branch .....	1,134,257		1,134,257	586,537
Queen's Printer .....	131,240		131,240	208,827
Lottery Fund .....	9,363,698		9,363,698	8,100,431
Farm Income Assurance Fund .....	14,112,342		14,112,342	22,096,749
University Endowment Lands Administration .....	90,432		90,432	
First Citizens Fund .....	5,210		5,210	
Accrued interest receivable .....	13,159,899	66,802	13,093,097	11,743,546
Land sales—principal .....	3,356,853		3,356,853	4,659,831
Water rentals and recording fees .....	1,009,832	24,791	985,041	510,368
Court fees .....	8,083,953	3,780,477	4,303,476	4,192,040
Sundry fees .....	28,298,823	4,506,155	23,792,668	18,805,193
Recoveries from Crown corporations .....	11,671,910		11,671,910	26,860,423
<i>Financial Administration Act, Sec. 22</i> .....	10,236,611		10,236,611	7,643,822
	<u>781,098,146</u>	<u>37,967,847</u>	<u>743,130,299</u>	<u>614,830,089</u>

## **4. Due From Crown Corporations and Agencies**

	1984	1983
	\$	\$
British Columbia Buildings Corporation .....	11,011,976	11,024,146
British Columbia Petroleum Corporation .....	82,891,827	60,360,916
Workers' Compensation Board of British Columbia .....	1,502,000	1,502,000
	<u>95,405,803</u>	<u>72,887,062</u>

## **5. Mortgages Receivable**

	1984	1983
	\$	\$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼% .....	39,210,300	36,017,100
Provincial Home Acquisition—first and second mortgages pursuant to the <i>Provincial Home Acquisition Act</i> and the <i>Home Conversion and Leasehold Loan Act</i> , fully secured, with terms of up to 25 years and interest rates varying from 8¾% to 15% (net of provision for doubtful recoveries of \$2,000,000; 1983 \$500,000) .....	225,955,629	214,298,039
	<u>265,165,929</u>	<u>250,315,139</u>

## **6. Prepaid Program Costs**

	1984	1983
	\$	\$
<i>Hospital Insurance Act</i> .....		23,333,800
<i>Guaranteed Available Income for Need Act</i> .....	62,743,055	56,831,444
Medical Services Commission of B.C. ....	13,361,861	
Other .....	9,302,491	8,346,160
	<u>85,407,407</u>	<u>88,511,404</u>

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 7. Inventories

	1984	1983
	\$	\$
British Columbia Liquor Distribution Branch .....	37,244,846	39,893,813
Ministry of Education .....	707,721	275,716
Ministry of Environment .....	519,080	559,517
Ministry of Finance .....	2,425,820	2,425,820
Ministry of Health .....	1,020,312	1,196,036
Ministry of Labour .....	198,141	164,643
Ministry of Municipal Affairs .....	2,745	1,500
Ministry of Provincial Secretary and Government Services .....	654,245	858,686
	<u>42,772,910</u>	<u>45,375,731</u>

### 8. Investments in and Advances to Crown Corporations

	1984			1983
	Shares and Other Investments	Advances	Total	Total
	\$	\$	\$	\$
British Columbia Buildings Corporation .....		69,654,765	69,654,765	80,764,108
British Columbia Cellulose Company .....	2		2	2
British Columbia Development Corporation .....	54,618,300	20,920,000	75,538,300	57,981,000
British Columbia Ferry Corporation .....	6,851,185		6,851,185	5,849,700
British Columbia Hydro and Power Authority .....	8,073,595		8,073,595	8,070,096
British Columbia Railway Company .....	37,350,601		37,350,601	10,235,001
British Columbia Steamship Company (1975) Ltd. ....	5		5	5
British Columbia Transit .....		55,000,000	55,000,000	55,000,000
Housing Corporation of British Columbia .....	1		1	1
Pacific Coach Lines Ltd. ....	2		2	2
Provincial Rental Housing Corporation .....	633,512	29,168,046	29,801,558	29,343,574
Surrey Farm Products Investments Limited .....	1		1	1
W.L.C. Developments Ltd. ....	1		1	1
	<u>107,527,205</u>	<u>174,742,811</u>	<u>282,270,016</u>	<u>247,243,491</u>

#### (a) Recorded Investments

The above amounts are the Province's recorded investments in and advances to Crown corporations. The entire issued capital stock for each of the above recorded investments is owned by the Province. In addition, a number of other Crown corporations and agencies exist in which the Province has no recorded investment.

#### (b) British Columbia Cellulose Company

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

#### (c) British Columbia Harbours Board

During the year ended March 31, 1984 the Legislature passed the *British Columbia Harbours Board Repeal Act*. The purpose of this Act was to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

Section 3 of the Act, which provides for the dissolution of the Board, will come into force by regulation of the Lieutenant Governor in Council.

Sections 4 and 5 of the Act, which provide for the transfer of assets and liabilities of the Board to the British Columbia Development Corporation and the British Columbia Railway Company, came into force October 31, 1983 by Order in Council. The Order fixed the date of the transfer as October 31, 1983, and established the value of the assets and liabilities to be transferred as that determined by applying the accounting principles used to produce the audited financial statements of the Board for the year ended March 31, 1983.

The Province received for the net assets transferred consideration of 111,156 shares at a par value of \$100 per share of British Columbia Railway Company and 121,183 shares at a par value of \$100 per share of British Columbia Development Corporation.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 8. Investments in and Advances to Crown Corporations—Continued

#### (d) *British Columbia Railway Company*

The Province holds the entire issued share capital of the British Columbia Railway Company (the Railway) and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was \$257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was \$1,016,407,406 at March 31, 1984.

During the year ended March 31, 1980, the Province's investment, which amounted to \$185,572,900, was written down to one dollar and an additional investment of \$45 million made in March, 1982 was written off because of the cumulative deficit of the Railway.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of \$16,000,000 in cash and a further 111,156 shares were acquired at a par value of \$100 each in exchange for the net railway assets of the British Columbia Harbours Board (see Note 8 (c)). In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the year ended March 31, 1984 the Government provided \$70 million to the Railway to be applied against its historic debt service charges for its fiscal year ended December 30, 1983. (See Note 18 regarding the debt restructuring of the Railway.)

#### (e) *British Columbia Transit*

The British Columbia Transit advance represents an interest free promissory note with a principal balance of \$55,000,000. This note does not become due and payable until any Rail Transit System constructed or acquired by British Columbia Transit enters into revenue service operation.

#### (f) *Housing Corporation of British Columbia*

The operations of the Corporation are in the process of voluntary liquidation and the investment of \$6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of \$1.

#### (g) *Ocean Falls Corporation*

The Province, through Ocean Falls Corporation (the Corporation), is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of \$789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated \$12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year.

During the year ended March 31, 1984 the Government provided \$36 million to be applied against the bank indebtedness of the Corporation. Excluding the debt to the Province that has been forgiven, the Corporation had outstanding obligations of approximately \$4 million at March 31, 1984. No provision has been made in these financial statements for the existing liabilities of the Corporation.

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

#### (h) *Pacific Coach Lines Ltd.*

In the July 7, 1983 Provincial Budget the Honourable Hugh Curtis, Minister of Finance, announced that the Government intended to give the private sector the opportunity to take over functions and activities not appropriate to Government. On March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the company is currently in process.

### 9. Fiscal Agency Loans

	1984	
	Short-Term Promissory Notes	Long-Term Borrowings
	\$	\$
British Columbia Assessment Authority .....	3,578,940	3,578,940
British Columbia Buildings Corporation .....	69,943,921	69,943,921
British Columbia Place Ltd. ....	23,827,560	10,000,000
British Columbia Transit .....		86,500,000
Expo '86 Corporation .....	43,904,135	43,904,135
	<u>141,254,556</u>	<u>96,500,000</u>
		<u>237,754,556</u>

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with section 41 of the *Financial Administration Act*, which was brought into force in October 1983. The related borrowings information is included in Note 14 on page B 17 and the Schedule of Public Debt on pages B 42 to B 47.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 10. Property Under Development

	1984	1983
	\$	\$
Crown Land—real estate .....	53,419,774	64,502,224

### 11. Other Assets

	1984	1983
	\$	\$
Investments—		
British Columbia Regional Hospital Districts Financing Authority .....	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority .....	44,075,786	44,071,501
British Columbia Resources Investment Corporation .....	1,823	1,823
British Columbia Housing and Employment Development Financing Authority .....		935,838
Loans under the—		
<i>Farm Product Industry Act</i> .....	1,761,276	1,770,276
<i>Ministry of Industry and Small Business Development Act</i> .....	69,590,787	61,374,665
<i>Agricultural Land Development Act</i> .....	18,798,331	19,395,812
Oyster Seed Program .....	10,567	27,401
Advances—		
City of Penticton .....	150,000	150,000
University Endowment Lands .....		4,184,887
British Columbia Central Credit Union under Housing Initiative Program Agreement .....	96,342,805	172,215,965
<i>Homeowner Assistance Act</i> .....	73,866,207	39,198,096
<i>Agricultural Land Commission Act</i> .....	672,952	641,775
Unamortized discount and issue costs on Public Debt .....	3,784,994	8,720,920
Other .....	426,959	
	321,482,487	364,688,959
Less provision for doubtful accounts .....	(16,316,937)	(38,945,213)
	305,165,550	325,743,746

The provision for doubtful accounts is comprised of—*Farm Products Industry Act* (\$1,099,999), *Ministry of Industry and Small Business Development Act* (\$14,153,524), *Homeowner Assistance Act* (\$1,039,742) and Other (\$23,672).

### 12. Due To Crown Corporations and Agencies

	1984	1983
	\$	\$
British Columbia Assessment Authority .....	256,980	20,470
British Columbia Development Corporation .....	732,324	927,000
British Columbia Housing Management Commission .....		197,696
British Columbia Hydro and Power Authority .....	500,000	
British Columbia Institute of Technology .....	1,478,407	
British Columbia Petroleum Corporation .....		510,583
British Columbia Transit .....	1,005,000	
Health Facilities Association of British Columbia .....		1,255,110
Insurance Corporation of British Columbia .....		3,896,893
Legal Services Society .....		1,900,000
Medical Services Commission of B.C. ....	130,300,873	
Pacific Vocational Institute .....	851,743	
Simon Fraser University .....	1,604,594	1,276,191
University of British Columbia .....	3,996,736	3,330,684
University of British Columbia Health Sciences Centre .....		26,473
University of Victoria .....	978,995	940,596
	141,705,652	14,281,696



# **NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

## **13. Deferred Revenue**

	1984	1983
	\$	\$
Taxation—Property tax.....		6,288,520
Natural Resources Revenue		
Minerals—permits and fees .....	26,991,000	19,041,000
Water resources—water rentals and recording fees .....	46,949,385	43,934,002
Timber harvesting, rentals and fees.....	5,413,518	5,148,615
Forest Protection Agreement .....	334,535	538,831
Other Revenue		
Licence Revenue <sup>1</sup> .....	71,138,000	
Beautiful British Columbia Magazine .....		1,073,250
Land leases.....	4,253,164	2,963,212
Land sales .....	3,207,713	
Miscellaneous sales and services.....	3,100,531	1,683,399
Contributions From the Federal Government		
Canada Assistance Plan .....	23,405,476	7,712,328
Other Shared Cost Programs .....		2,888,333
	<u>184,793,322</u>	<u>91,271,490</u>

<sup>1</sup> Deferred motor vehicle licencing revenue represents amounts received prior to the fiscal year-end that will be earned in a subsequent fiscal year. Prior to this deferral, revenue generated from the sale of motor vehicle licences and permits amounted to \$110,965,653 for the year ended 31 March 1984. (See page B 29 for licence revenue detail.)

## **14. Public Debt**

	1984	1983
	\$	\$
For the Purpose of the Province of British Columbia		
Short term promissory notes payable in U.S. funds, maturing at various dates to April 4, 1984 at an annual average interest rate of 10.2514% .....	95,737,500	
91-day Treasury Bills, issued at an annual average interest cost of 9.93% .....	780,000,000	700,000,000
10.25% notes payable, interest payable semi-annually, due December 16, 1985 .....	200,000,000	
11.375% bonds payable, interest payable semi-annually, due March 31, 1988 .....	26,100,000	26,100,000
9.125% bonds payable, interest payable semi-annually, \$26,100,000 payable annually, due May 1, 1988 .....	130,947,790	157,047,790
11.5% notes payable, interest payable semi-annually, due August 23, 1988 .....	100,000,000	
12.0% bonds payable, interest payable semi-annually, due October 20, 1993 .....	150,000,000	
12.0% bonds payable, interest payable annually, due December 9, 1993 .....	125,000,000	
	1,607,785,290	883,147,790
Less Unamortized Discount <sup>1</sup> .....	11,673,620	
	<u>1,596,111,670</u>	<u>883,147,790</u>
Fiscal Agency Borrowings		
Short term promissory notes payable in U.S. funds, maturing at various dates to May 8, 1984 at an average interest rate of 9.93% for an average term of 32 days.....	141,900,201	
12.25% note payable, interest payable annually, annual instalments of \$2,400,000 payable January 31, 1991 to January 31, 1995, due January 31, 1996 .....	24,000,000	
11.125% bond payable, interest payable annually, due December 1, 1998 .....	50,000,000	
11.65% debenture, interest payable semi-annually, sinking fund instalments of \$218,520 payable annually, due November 10, 2003 .....	10,000,000	
8.75% bonds payable, interest payable annually, due January 15, 2009 .....	25,000,000	
	250,900,201	
Less Unamortized Discount.....	13,145,645	
	<u>237,754,556</u>	
TOTAL PUBLIC DEBT .....	<u>1,833,866,226</u>	<u>883,147,790</u>

See Schedule of Public Debt on B 42 for further details.

<sup>1</sup> A corresponding amount of \$8,720,920 for 1983 was included with other assets in note 11.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 15. Contingencies and Commitments

#### (a) Guaranteed Debt

Guaranteed debt as at March 31, 1984 totalled \$12,755 million. Included in guaranteed debt is the debt of municipalities and other local governments, Provincial Crown corporations and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on B 40 for details.

#### (b) Contingent Liabilities

The Government has various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these financial statements.

#### (c) Commitments

##### General

At the end of each year the Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of \$67 million and for unused vacation and other leave entitlements of \$40 million. Commitments for capital construction projects totalled approximately \$108 million, and commitments of a non-capital nature totalled approximately \$114 million.

##### British Columbia Railway Company—Tumbler Ridge Branch Line

In 1981 the British Columbia Railway Company (the Railway) began construction of the 129 kilometre Tumbler Ridge Branch Line to the coal fields located in northeast British Columbia. It was the intent of the Province to ensure the Railway fully recovered both the project's construction and financing costs related to this project. The Province has provided \$61 million share capital to the Railway since inception of this project to reimburse the Railway for capitalized interest incurred and contribute to construction costs.

During fiscal 1983/84, by agreement, the Province assigned to the Railway the Province's rights to certain freight related revenues generated by this project. In return, the Railway assumed all responsibility for the construction and financing costs associated with the Tumbler Ridge Branch Line, thereby ending any future commitment by the Province in connection with the construction, financing and operating costs of the Tumbler Ridge Branch Line (*see note 18*).

#### (d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

	Public Service Superannuation as at March 31, 1980 <sup>1</sup> \$	Teachers' Pension as at December 31, 1980 <sup>1</sup> \$
Assets		
Fund.....	1,069,594,000	716,697,000
Present value of future contributions .....	1,071,750,000	1,805,273,000
	2,141,344,000	2,521,970,000
Unfunded Liability .....	631,172,000	1,019,270,000
Total Actuarial Liability .....	2,772,516,000	3,541,240,000

*See Section H of the Public Accounts for further details of these plans.*

<sup>1</sup>New actuarial valuations are currently in process.

### 16. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1983 cumulative actuarial liabilities exceeded the funded balances by approximately \$434 million (1982: \$504 million).

## **NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

### **17. Fiscal Stabilization Program**

During the year the Government made a claim in respect of the 1982/83 fiscal year against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. On March 29, 1984, the Federal Government made an interim payment of \$80 million to the Province. A further \$59 million has been accrued for the estimated amount owing. Final settlement to the Province must be made no later than May 31, 1985.

### **18. Subsequent Events**

#### **British Columbia Railway Company**

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) \$407,642,191 (Canadian) and \$17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of \$690,827,000 (Canadian) and \$25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of \$25 per share. The common shares of BC Rail Ltd. are owned as to 25% by British Columbia Railway Company and as to 75% by BCR Properties Ltd., which is 100% owned by British Columbia Railway Company.

The proceeds of \$200 million from the sale of these shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from British Columbia Railway Company, which in turn, applied the \$200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line (*see* note 15 (c)).

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail.

#### **British Columbia Systems Corporation**

On August 31, 1983 the Government announced plans to offer all or part of British Columbia Systems Corporation (the Corporation) for sale to the private sector. Subsequent to March 31, 1984 the Government announced its decision to reject all bids for the Corporation. The Government also announced its plans to streamline the Corporation and to privatize part of the Corporation's services.

### **19. Comparatives**

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.



# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31**

	1980	1981	1982	1983	1984
	\$	\$	\$	\$	\$
<b>Taxation Revenue—</b>	(unaudited)				
Personal income.....	1,215,963,618	1,369,211,996	1,848,153,074	2,008,152,085	1,818,815,006
Corporation income.....	434,676,109	456,608,866	579,997,631	188,550,277	309,470,082
Social service.....	655,502,747	757,974,947	1,129,542,193	999,449,345	1,201,338,425
Gasoline.....	191,829,815	202,536,160	331,657,359	348,718,971	370,554,377
Motive fuel use.....	25,762,109	28,983,775	39,729,670	40,254,002	50,513,372
Fuel oil.....	2,197,075	16,763			
Tobacco.....	66,837,073	74,654,794	102,883,691	109,109,479	138,450,501
Corporation capital.....	47,262,823	52,676,696	89,779,068	83,833,538	85,782,350
Property (rural areas).....	23,949,797	25,961,274	43,437,585	40,745,157	36,789,104
Insurance premium.....	15,791,601	17,484,993	20,210,237	21,141,440	20,920,174
Hotel room.....	12,306,581	15,487,945	23,672,817	22,550,007	23,215,930
Horse racing.....	8,443,861	6,035,987	7,618,292	7,164,243	7,701,216
Succession and gift.....	859,385	936,688	14,216		(99,762)
<b>Total Taxation Revenue.....</b>	<b>2,701,382,594</b>	<b>3,008,570,884</b>	<b>4,216,695,833</b>	<b>3,869,668,544</b>	<b>4,063,450,775</b>
<b>Natural Resource Revenue—</b>					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum					
Corporation.....	309,644,218	208,326,333	219,922,383	96,048,923	166,230,913
Permits and fees.....	229,784,585	156,459,474	69,793,298	49,253,175	70,380,793
Royalties.....	48,055,392	50,896,824	67,164,102	83,523,655	96,652,028
Revenue from other minerals.....	69,504,443	119,593,185	62,454,453	32,454,641	31,616,719
	656,988,638	535,275,816	419,334,236	261,280,394	364,880,453
Forests—					
Logging tax.....	44,056,735	45,556,100	12,276,852	2,074,182	956,421
Timber sales.....	561,705,030	233,525,954	78,442,028	64,700,259	103,833,898
Forest scaling fees.....	11,807,788	9,085,999	7,337,736	5,738,935	8,941,426
Other forest revenue.....	26,670,430	12,122,787	8,666,143	10,391,964	17,163,860
	644,239,983	300,290,840	106,722,759	82,905,340	130,895,605
Water resources.....	22,366,439	20,157,482	64,990,853	187,429,850	171,995,181
<i>Wildlife Act</i> —fees and licences.....	6,267,798	6,214,134	6,555,038	10,935,035	10,916,540
<b>Total Natural Resource Revenue.....</b>	<b>1,329,862,858</b>	<b>861,938,272</b>	<b>597,602,886</b>	<b>542,550,619</b>	<b>678,687,779</b>
<b>Other Revenue—</b>					
Sales and services—					
Farm income assurance.....	7,435,622	8,939,518	43,305,107	28,338,001	31,843,481
Lottery.....	16,049,465	25,424,417	25,913,997	28,137,960	60,021,992
Land registry fees.....	33,376,187	36,399,084	31,161,375	27,056,219	31,035,564
Land leases, rentals and fees.....		9,518,087	8,104,305	17,119,741	12,448,413
Other.....	50,040,627	45,560,825	69,879,676	49,704,795	48,374,414
	106,901,901	125,841,931	178,364,460	150,356,716	183,723,864
Licences and permits—					
Motor vehicle licences and permits.....	67,927,334	81,561,138	103,504,451	102,107,910	39,827,653 <sup>1</sup>
Other.....	29,713,041	35,961,487	41,832,114	44,045,671	43,673,900
	97,640,375	117,522,625	145,336,565	146,153,581	83,501,553
Fines and penalties.....	12,807,290	14,709,493	19,014,445	15,250,866	16,395,065
Interest from investments.....	161,617,011	225,716,888	211,475,421	91,321,248	77,148,502
Recoveries of grants and contributions		2,182,223			
British Columbia Place Ltd. —					
dividends, non-recurring recovery of					
previous grants.....				65,000,000	
British Columbia Cellulose Company					
— dividends.....				5,000,000	
Municipal and other governments.....	29,037,644	29,621,903	32,837,631	18,466,674	3,876,161
Miscellaneous.....	29,974,946	46,980,182	93,283,860	71,842,571	113,264,142
<b>Total Other Revenue.....</b>	<b>437,979,167</b>	<b>562,575,245</b>	<b>680,312,382</b>	<b>563,391,656</b>	<b>477,909,287</b>

<sup>1</sup> See footnote to note 13.

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE  
BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1980	1981	1982	1983	1984
	\$	\$	\$	\$	\$
Contributions from Government Enterprises—	(unaudited)				
Liquor Distribution Branch .....	222,494,242	274,548,747	315,839,210	337,854,900	351,525,246
British Columbia Buildings Corporation .....	18,342,410	17,045,000	8,005,000		
British Columbia Systems Corporation .....	237,000	1,522,000	2,676,000		19,045
<b>Total Contributions from Government Enterprises ..</b>	<b>241,073,652</b>	<b>293,115,747</b>	<b>326,520,210</b>	<b>337,854,900</b>	<b>351,544,291</b>
Contributions from the Federal Government—					
Established programs financing .....	593,409,000	638,388,000	643,861,000	652,360,000	928,536,000
Fiscal stabilization .....					139,000,000
Canada Assistance Plan .....	254,873,813	312,856,926	320,167,884	460,005,833	543,710,297
Statutory and other subsidies .....	2,116,848	7,352,468	7,595,929	9,232,574	7,241,818
Other shared costs and grants in aid ..	144,128,881	117,927,500	110,692,549	94,025,647	137,877,548
Reciprocal Taxation Agreement .....					16,315,000
<b>Total Contributions from the Federal Government .....</b>	<b>994,528,542</b>	<b>1,076,524,894</b>	<b>1,082,317,362</b>	<b>1,215,624,054</b>	<b>1,772,680,663</b>
<b>Total Gross Revenue .....</b>	<b><u>5,704,826,813</u></b>	<b><u>5,802,725,042</u></b>	<b><u>6,903,448,673</u></b>	<b><u>6,529,089,773</u></b>	<b><u>7,344,272,795</u></b>
Reconciliation with Summaries of Revenue—					
General Fund .....	5,612,336,143	5,699,889,486	6,773,703,062	7,327,745,838	7,242,388,185
Less transfers from Special Funds ..		(12,660,764)	(62,768,481)	(1,405,730,330)	(677,267,349)
Special Funds .....	485,458,486	636,046,302	488,913,886	873,667,613	1,030,516,017
Less transfers from General Fund ..	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)	(251,364,058)
	<b><u>5,704,826,813</u></b>	<b><u>5,802,725,042</u></b>	<b><u>6,903,448,673</u></b>	<b><u>6,529,089,773</u></b>	<b><u>7,344,272,795</u></b>

# **SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31**

	1980	1981	1982	1983	1984
	\$	\$	\$	\$	\$
<b>General Government—</b>	<b>(Unaudited)</b>				
Administrative—					
General .....	114,241,159	118,612,091	140,314,265	150,229,990	157,064,951
Employees' benefits .....	115,435,437	127,167,355	151,268,929	178,009,510	171,262,578
Legislative—					
Elections .....	6,359,555	1,249,087	3,023,831	6,218,331	10,417,724
Legislative Assembly and Government House .....	6,767,317	8,413,894	8,656,635	7,632,055	9,125,520
<b>Total General Government....</b>	<b>242,803,468</b>	<b>255,442,427</b>	<b>303,263,660</b>	<b>342,089,886</b>	<b>347,870,773</b>
<b>Protection of Persons and Property—</b>					
Law enforcement .....	84,467,006	92,233,330	109,119,311	116,933,248	129,343,034
Corrections .....	72,621,713	80,054,935	84,846,362	96,397,224	98,771,190
Police protection .....	40,776,710	47,555,148	53,867,612	67,133,912	73,400,519
Registration, regulation, inspection, trusteeship .....	63,221,331	66,354,945	70,893,660	71,227,116	68,735,646
<b>Total Protection of Persons and Property .....</b>	<b>261,086,760</b>	<b>286,198,358</b>	<b>318,726,945</b>	<b>351,691,500</b>	<b>370,250,389</b>
<b>Transportation and Communications—</b>					
Highways, roads, bridges and airports....	430,785,752	470,423,809	483,312,836	429,024,872	642,064,291
Waterways, ferries, docks and wharves ..	26,440,536	27,071,097	54,764,375	39,804,475	32,872,632
British Columbia Ferries .....	53,772,025	57,928,384	63,712,166	47,820,819	47,821,333
British Columbia Railway .....	23,200,000	84,000,000	128,151,155	77,000,000	77,000,000
<b>Total Transportation and Communications .....</b>	<b>534,198,313</b>	<b>639,423,290</b>	<b>729,940,532</b>	<b>593,650,166</b>	<b>799,758,256</b>
<b>Health and Social Services—</b>					
Health—					
Administration .....	11,588,398	19,017,552	16,107,705	23,931,143	19,360,672
Public health .....	83,627,984	99,538,913	135,705,681	168,196,750	127,451,264
Medical, dental and allied services....	377,775,219	462,443,017	567,816,751	642,888,486	842,317,042
Hospital care—					
Administration .....	6,063,905	6,489,577	7,349,853	7,159,849	6,580,277
Payments to local hospitals .....	733,422,806	971,110,988	1,095,164,258	1,254,323,444	1,326,039,155
Provincial mental hospitals .....	101,530,375	113,777,485	118,140,667	135,048,569	164,153,508
Social Services—					
Administration .....	72,136,846	83,583,974	94,432,460	97,629,074	101,471,486
Aid to aged persons .....	25,450,776	30,424,335	34,989,579	36,889,153	30,067,360
Social assistance .....	527,386,109	621,143,192	698,607,841	888,894,548	1,110,485,746
Child welfare .....	66,016,702	83,927,614	104,349,121	135,066,344	139,585,362
Labour relations, industrial conciliation and arbitration .....	10,893,111	12,251,617	26,071,837	28,662,406	22,104,511
<b>Total Health and Social Services .....</b>	<b>2,015,892,231</b>	<b>2,503,708,264</b>	<b>2,898,735,753</b>	<b>3,418,689,766</b>	<b>3,889,616,383</b>

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS  
EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1980	1981	1982	1983	1984
	\$	\$	\$	\$	\$
<b>Recreation and Cultural Services—</b>	<b>(Unaudited)</b>				
Archives, art galleries, museum and libraries .....	13,469,498	17,531,068	19,087,840	15,575,039	17,518,399
Parks, beaches and other recreational areas .....	41,760,790	46,398,233	46,899,806	33,641,376	31,060,092
Physical culture .....	6,848,744	7,624,107	4,217,607	3,136,070	3,637,659
Other .....	7,900,701	6,064,750	5,969,060	4,996,370	4,276,696
<b>Total Recreation and Cultural Services .....</b>	<b>69,979,733</b>	<b>77,618,158</b>	<b>76,174,313</b>	<b>57,348,855</b>	<b>56,492,846</b>
<b>Education—</b>					
Administration .....	6,699,475	7,599,854	8,612,075	13,912,306	11,807,745
Schools operated by local authorities—					
Operating grants .....	433,310,297	465,827,304	530,152,224	585,253,642	631,202,171
Home-owner grants (school-levy portion) .....	203,736,926	216,220,230	224,936,772	232,451,581	236,742,485
Aids and services .....	18,201,105	33,532,447	36,442,753	26,181,430	24,991,830
Universities, colleges, vocational and other schools .....	466,619,214	511,329,878	632,132,805	685,092,916	698,050,834
Independent schools .....	9,565,835	10,841,810	13,224,545	17,154,073	37,884,309
Education of the handicapped .....	2,748,740	3,537,955	8,061,693	5,316,646	5,098,579
Teachers' pensions and unemployment insurance .....	48,824,249	69,046,446	96,385,037	103,210,207	104,792,441
<b>Total Education .....</b>	<b>1,189,705,841</b>	<b>1,317,935,924</b>	<b>1,549,947,904</b>	<b>1,668,572,801</b>	<b>1,750,570,394</b>
<b>Natural Resource and Primary Industries—</b>					
Fish and game .....	19,660,930	15,262,230	16,294,798	16,108,804	16,717,968
Forests (including fire suppression) .....	163,635,360	183,515,133	229,389,679	241,260,813	211,967,116
Lands-settlement and agriculture .....	59,901,882	100,523,937	177,684,905	145,407,337	142,669,629
Minerals and mines .....	12,312,270	20,822,162	22,888,474	18,662,329	15,609,667
Water resources .....	30,307,907	34,414,297	39,541,621	33,725,773	49,577,386
Other .....	16,527,817	8,360,472	1,745,750		
<b>Total Natural Resource and Primary Industries .....</b>	<b>302,346,166</b>	<b>362,898,231</b>	<b>487,545,227</b>	<b>455,165,056</b>	<b>436,541,766</b>
<b>Trade and Industrial Development .....</b>	<b>53,119,186</b>	<b>77,394,999</b>	<b>86,331,138</b>	<b>57,504,908</b>	<b>54,169,621</b>
<b>Housing—</b>					
Home-owner grants (nonschool-levy portion) .....	23,203,073	25,337,139	26,075,767	25,766,231	26,304,721
Home-acquisition grants .....	18,332,750	25,587,784	21,372,090	22,116,318	23,560,828
Renters' grants .....	15,293,456	21,688,625	21,627,785	22,044,034	467,247
Other .....	35,441,294	45,163,988	44,377,392	50,569,759	36,971,277
<b>Total Housing .....</b>	<b>92,270,573</b>	<b>117,777,536</b>	<b>113,453,034</b>	<b>120,496,342</b>	<b>87,304,073</b>
<b>Aid to Local Government—</b>					
Grants in aid of local government .....	176,289,842	218,483,744	264,733,057	212,557,750	215,796,116
Transit subsidy .....	25,136,184	72,853,435	89,757,666	86,408,473	84,188,223
Planning and development .....	2,582,839	3,136,542	3,677,394	4,659,742	4,587,798
University Endowment Lands .....	3,006,266	2,538,173	3,143,002	3,569,309	3,339,346
<b>Total Aid to Local Government .....</b>	<b>207,015,131</b>	<b>297,011,894</b>	<b>361,311,119</b>	<b>307,195,274</b>	<b>307,911,483</b>
<b>Interest on Public Debt .....</b>	<b>21,681,023</b>	<b>19,299,398</b>	<b>16,917,773</b>	<b>28,329,459</b>	<b>112,594,092</b>

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS  
EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1980	1981	1982	1983	1984
	\$	\$	\$	\$	\$
Other Expenditure—	(Unaudited)				
Provincial Emergency Program .....	7,778,953	9,755,561	8,613,767	5,761,926	5,667,572
Special Employment Program .....	25,039,282	25,204,041	15,035,795	45,977,727	39,381,454
Interest on deposits and revenue refunds .....	8,759,964	13,920,532	17,766,471	1,552,448	898,997
Power subsidy .....	3,221,491				
Lottery Fund grants .....	11,563,565	11,634,227	16,132,831	28,658,227	56,761,841
Crown corporation grants and other pay- ments .....	9,237,020	21,838,889	53,358,895	10,000,000	46,228,520
British Columbia Resources Investment Corporation					
—Revaluation adjustment .....		22,004,858			
—Donation of investment .....			25,019,744		
—Share distribution to British Colum- bia residents .....	106,326,693				
Transfer of property to British Columbia Buildings Corporation .....			5,918,571	20,012,926	392,104
Sundry .....	938,419	393,000	3,276,675	597,500	1,439,707
<b>Total Other Expenditure .....</b>	<b>172,865,387</b>	<b>104,751,108</b>	<b>145,122,749</b>	<b>112,560,754</b>	<b>150,770,195</b>
<b>Total Combined Expenditure</b>	<b><u>5,162,963,812</u></b>	<b><u>6,059,459,587</u></b>	<b><u>7,087,470,147</u></b>	<b><u>7,513,294,767</u></b>	<b><u>8,363,850,271</u></b>
Reconciliation with Summaries of Expenditure—					
General Fund .....	5,351,686,182	6,278,937,580	6,868,665,092	7,469,667,609	8,273,877,944
Less transfers to Special Funds .....	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)	(251,364,058)
Special Funds .....	204,245,446	313,732,753	577,973,330	1,715,950,836	1,018,603,734
Less transfers to General Fund .....		(12,660,764)	(62,768,481)	(1,405,730,330)	(677,267,349)
	<b><u>5,162,963,812</u></b>	<b><u>6,059,459,587</u></b>	<b><u>7,087,470,147</u></b>	<b><u>7,513,294,767</u></b>	<b><u>8,363,850,271</u></b>

# **SCHEDULE OF SPECIAL FUNDS TRANSACTIONS AND BALANCES FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	Balance March 31, 1983 <sup>3</sup>	Revenue and Transfers <sup>2</sup>	Expenditures and Transfers <sup>1</sup>	Balance March 31, 1984 <sup>3</sup>
<b>Perpetual Funds—</b>				
British Columbia Cultural Fund—	\$	\$	\$	\$
Capital Account .....	20,000,000			20,000,000
Current Account .....	481,018	1,603,703	1,552,366	532,355
<b>First Citizens' Fund—</b>				
Capital Account .....	25,000,000			25,000,000
Current Account .....	1,969,667	2,001,235	2,724,330	1,246,572
<b>Physical Fitness and Amateur Sports Fund—</b>				
Capital Account .....	20,000,000			20,000,000
Current Account .....	1,168,953	1,611,666	2,130,389	650,230
	<u>68,619,638</u>	<u>5,216,604</u>	<u>6,407,085</u>	<u>67,429,157</u>
<b>Other Funds—</b>				
Farm Income Assurance Fund <sup>2,3</sup>				
Contributed reserve .....	9,674,624			9,674,624
Operating balance .....	(11,573,095)	64,112,130	58,851,955	(6,312,920)
Habitat Conservation Fund .....	96,223	1,775,435	750,458	1,121,200
Industrial Development Subsidiary Agreement Loan				
Repayment Revolving Fund <sup>2</sup> .....	19,866,042	12,122,506	6,061,253	25,927,295
Lottery Fund .....	27,913,765	60,021,992	58,491,446	29,444,311
Resource Revenue Stabilization Fund <sup>1</sup> .....		677,267,349	677,267,349	
Revenue Sharing Fund <sup>2</sup> .....	30,838,552	210,000,000	210,710,607	30,127,945
Miscellaneous Statutory Accounts .....	63,581		63,581	
	<u>76,879,692</u>	<u>1,025,299,412</u>	<u>1,012,196,649</u>	<u>89,982,455</u>
<b>Total Special Funds .....</b>	<b><u>145,499,330</u></b>	<b><u>1,030,516,016</u></b>	<b><u>1,018,603,734</u></b>	<b><u>157,411,612</u></b>

<sup>1</sup> Special Fund expenditures include amounts transferred as revenue to the General Fund as follows:

All receipts of the Resource Revenue Stabilization Fund were transferred to the General Fund by order of the Lieutenant Governor in Council under section 4 of the *Resource Revenue Stabilization Fund Act*.

<sup>2</sup> Special Fund revenues include amounts transferred as expenditures from the General Fund as follows:

Farm Income Assurance Fund—\$31,843,481.

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—\$9,520,577.

Revenue Sharing Fund—\$210,000,000.

<sup>3</sup> Balance of the Farm Income Assurance Fund has been separated into its components of a contributed reserve for stabilization account and operating or current account balance. The contributed reserve represents the remains of advances made by the Provincial government to the Fund to cover short term deficits of individual programs.



## SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS FOR THE FISCAL YEAR

Ministry	Salaries and Wages	Travel	Services	Utilities, Materials and Supplies
	\$	\$	\$	\$
Legislation.....	2,518,131	13,730	3,855,044	970,549
Auditor General.....	2,394,733	203,808	171,077	66,708
Ombudsman.....	1,118,880	50,591	186,134	67,638
Premier's Office.....	399,151	71,771	10,091	96,099
Agriculture and Food.....	15,383,897	1,371,436	1,699,681	1,105,699
Attorney General.....	132,948,463	4,512,509	101,951,430	15,241,514
Consumer and Corporate Affairs.....	12,560,267	420,844	2,276,986	706,955
Education.....	13,724,974	396,056	9,153,364	14,773,942
Energy, Mines and Petroleum Resources.....	11,272,765	836,149	4,206,029	668,466
Environment.....	42,535,214	3,242,495	9,319,585	4,425,387
Finance.....	31,107,645	1,007,783	14,252,598	3,826,777
Forests.....	111,082,625	3,482,301	31,469,106	19,046,991
Health.....	193,817,942	4,241,368	28,718,341	24,046,431
Human Resources.....	124,913,437	3,444,227	107,786,755	7,557,780
Industry and Small Business Development.....	6,323,787	529,021	2,778,369	323,686
Intergovernmental Relations.....	1,444,847	100,160	111,301	367,900
Labour.....	22,576,289	1,732,804	3,775,869	916,622
Lands, Parks and Housing.....	33,074,382	1,094,102	3,440,410	7,101,031
Municipal Affairs.....	3,473,010	165,668	345,304	122,722
Provincial Secretary and Government Services.....	39,611,344	1,203,660	30,640,699	20,555,687
Tourism.....	2,973,833	265,883	2,456,329	391,126
Transportation and Highways.....	175,499,305	7,397,118	13,138,794	103,016,706
Universities, Science and Communications.....	3,133,409	101,041	199,472	163,618
Other—				
<i>Employment Development Act, Sec. 1</i> .....	14,143,236	1,757,278	19,401,503	12,354,579
<i>Medical Services Act, Sec. 12</i> .....				
Less: Transfers to Special Funds.....				
Special Funds.....	660,161	64,598	1,157,561	243,616
Less: Transfers to General Fund.....				
Combined Expenditure.....	<u>998,691,727</u>	<u>37,706,401</u>	<u>392,501,832</u>	<u>238,158,229</u>
Comparative—1983 Combined Expenditure...	<u>1,009,922,949</u>	<u>42,602,346</u>	<u>381,727,186</u>	<u>235,781,462</u>

<sup>1</sup> Transfers to Special Funds of \$251,364,058 include Agriculture (Farm Income Assurance) \$31,843,481, Municipal Affairs (Revenue Sharing Fund) \$210,000,000, and Industrial Development Subsidiary Agreement Loan Repayment Revolving \$9,520,577.

<sup>2</sup> Transfer to the General Fund of \$677,267,349 is composed of revenue from the Resource Revenue Stabilization Fund.



# EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED) ENDED MARCH 31, 1984

Acquisition of Physical Assets	Rentals	Grants, Contributions and Subsidies	Other Expendi- tures	Less: Recoveries	Total Expenditures
\$	\$	\$	\$	\$	\$
56,195	47,779	87,400	63,872		7,612,700
11,144	210,001	5,000			3,062,471
	194,996				1,618,239
			213		577,325
123,458	4,934,825	17,308,221	38,364,714 <sup>1</sup>	(1,856,131)	78,435,800
1,379,886	59,029,840	20,352,362	3,067,229	(5,812,892)	332,670,341
	2,280,696	108,000	105,834	(1,857)	18,457,725
1,187,803	3,298,353	2,055,005,207	1,447,537	(723,463,259)	1,375,523,977
58,651	2,214,411	7,474,269	31,853,062	(36,357,864)	22,225,938
7,351,804	13,485,639	1,414,791	109,808	(1,653,674)	80,231,049
73,440	6,060,564	77,048,904	198,288,520	(91,536,602)	240,129,629
5,022,116	45,074,024	1,926,885	427,619	(2,276,875)	215,254,792
1,600,000	37,701,381	2,151,499,180	8,292,783	(14,636,927)	2,435,280,499
733,188	30,859,279	1,103,448,401	1,142,975	(2,504,991)	1,377,381,051
	1,250,527	100,732,080 <sup>1</sup>	358,947		112,296,417
	62,496	45,000	52,142		2,183,846
193,621	3,132,956	7,817,054	13,465,816	(1,289,406)	52,321,625
1,967,165	5,921,457	37,815,279	20,699,162	(1,625,830)	109,487,158
	551,808	4,863,754	210,087,760 <sup>1</sup>	(1,574)	219,608,452
243,015	14,635,061	7,240,413	164,344,255	(29,311,621)	249,162,513
	902,524	716,175	84,781	(1,807,306)	5,983,345
110,476,839	107,450,563	57,200,318	472,736	(12,950,948)	561,701,431
39,455	29,291,075	365,649,846	8,426,392	(4,197,815)	402,806,493
161,711,524	15,814,731	25,147,347	1,257	(10,521,313)	239,810,142
		130,054,986			130,054,986
			(251,364,058) <sup>1</sup>		(251,364,058)
36,276	335,893	273,861,455	742,244,449	(275)	1,018,603,734
			(677,267,349) <sup>2</sup>		(677,267,349)
<u>292,265,580</u>	<u>384,740,879</u>	<u>6,446,822,327</u>	<u>514,770,456</u>	<u>(941,807,160)</u>	<u>8,363,850,271</u>
<u>185,570,556</u>	<u>317,165,213</u>	<u>5,917,706,091</u>	<u>555,705,855</u>	<u>(1,132,886,891)</u>	<u>7,513,294,767</u>

**SCHEDULE OF RESOURCE REVENUE STABILIZATION FUND  
REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Estimated	Source		Revenue	
\$		\$	\$	\$
	<b>Petroleum and Natural Gas:</b>			
45,000,000	British Columbia Petroleum Corporation .....	166,230,913		
49,000,000	Permits and Fees .....	70,380,793		
<u>85,000,000</u>	Petroleum and Natural Gas Royalties .....	<u>96,652,028</u>		
179,000,000			333,263,734	
	<b>Minerals:</b>			
—	Mining Tax .....	1,656,635		
—	Mineral Resource Tax .....	(1,537,382)		
15,000,000	Mineral Land Tax .....	15,940,321		
11,000,000	Coal, Minerals and Metals Royalties .....	8,944,758		
<u>8,000,000</u>	Miscellaneous Mining Receipts .....	<u>6,612,387</u>		
34,000,000			31,616,719	
	<b>Forests:</b>			
2,500,000	Logging Tax .....	956,421		
113,000,000	Timber Sales <sup>1</sup> .....	103,833,898		
5,900,000	Timber Royalties .....	13,120,905		
6,800,000	Forest Scaling Fees .....	8,941,426		
<u>2,800,000</u>	Miscellaneous Forest Receipts .....	<u>4,042,955</u>		
131,000,000			130,895,605	
172,000,000	<b>Water Rentals and Recording Fees</b> .....		171,995,181	
<u>9,600,000</u>	<b>Wildlife Act—Fees and Licences</b> .....		<u>9,496,110</u>	
181,600,000				
	<b>Revenue of the Resource Revenue</b>			677,267,349
	<b>Stabilization Fund</b> .....			
<u>525,600,000</u>	<b>Transfer to General Fund</b> .....			<u>677,267,349</u>
<u>—</u>	<b>Balance of Fund</b> .....			<u>—</u>

<sup>1</sup> Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act*—\$62,594,705 (Estimates \$59,000,000).

# **SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Estimated	Source	Revenue	
\$		\$	\$
<b>Taxation Revenue:</b>			
1,877,000,000	Personal Income <sup>1</sup> .....	1,818,815,006	
226,000,000	Corporation Income <sup>1</sup> .....	309,470,082	
1,225,000,000	Social Service .....	1,201,338,425	
375,000,000	Gasoline .....	370,554,377	
45,000,000	Motive Fuel Use .....	50,513,372	
132,000,000	Tobacco .....	138,450,501	
87,000,000	Corporation Capital .....	85,782,350	
39,000,000	Property (rural areas) .....	36,789,104	
23,000,000	Insurance Premium .....	20,920,174	
25,000,000	Hotel Room .....	23,215,930	
8,000,000	Horse Racing .....	7,701,216	
—	Succession and Gift .....	(99,762)	
<u>4,062,000,000</u>	<b>Total Taxation Revenue</b> .....		<u>4,063,450,775</u>
<b>Natural Resource Revenue:</b>			
525,600,000	Transfer from the Resource Revenue Stabilization Fund <sup>2</sup> .....		677,267,349
<u>                    </u>			
<b>Other Revenue:</b>			
	Sales and Services:		
30,000,000	Land Registry Fees .....	31,035,564	
27,000,000	Real Estate Earnings of the Crown Land Account .....	18,907,044	
12,500,000	Medicare Services Recoveries .....	10,604,075	
6,650,000	Motor Vehicle Lien and Search Fees .....	6,878,726	
5,000,000	Ambulance Service .....	4,659,878	
4,400,000	Ferry Revenue .....	4,168,508	
2,200,000	Sheriffs' Fees .....	2,114,373	
1,950,000	Property Tax Collection Fees .....	2,028,840	
1,600,000	Vital Statistics Fees .....	1,195,200	
1,200,000	Hearing Aid Equipment .....	1,169,694	
700,000	Sales of Maps and Airphotos .....	479,378	
—	Management Fees .....	1,075,866	
—	University Endowment Lands Revenue .....	570,964	
<u>4,900,000</u>	Miscellaneous Sales and Services .....	<u>6,970,281</u>	
98,100,000			91,858,391
<b>Licences and Permits:</b>			
108,000,000	Motor Vehicle Licences and Permits (See note 13) .....	39,827,653	
15,400,000	Liquor Licensing Branch—Permits and Fees .....	14,385,538	
7,000,000	Companies Branch .....	7,354,634	
5,000,000	Safety Inspecting Fees .....	4,069,261	
4,500,000	Law Stamps .....	3,938,380	
3,300,000	Camp-site Permits and Park Use .....	2,997,226	
2,600,000	Fire Services Act—Fees, etc. .....	3,969,398	
2,500,000	Insurance, Brokers and Real Estate .....	1,647,811	
1,300,000	Agricultural Licences .....	1,035,612	
1,000,000	Trade and Dealer Licences .....	798,716	
900,000	Mobile Home Registry .....	683,547	
<u>4,500,000</u>	Miscellaneous Licences and Permits .....	<u>2,793,777</u>	
156,000,000			83,501,553
64,500,000	Interest from Investments .....		68,843,829

# **SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

Estimated	Source	Revenue	
\$		\$	\$
	<b>Other Revenue—Continued</b>		
	Miscellaneous:		
18,000,000	Fines and Penalties .....	16,395,065	
	Institutional Maintenance Receipts:		
12,000,000	Maintenance of Children .....	11,308,078	
6,500,000	Other Maintenance Receipts .....	2,909,430	
8,700,000	Insurance Claim Receipts .....	9,006,337	
31,800,000	Other Miscellaneous Revenue .....	35,472,193	
1,000,000	Municipal Share of Joint Service Program .....	3,876,161	
78,000,000			78,967,264
	Non-recurring Recoveries:		
	British Columbia Harbours Board—Sale of Assets .....	24,826,900	
	British Columbia Development Corporation— return of trust assets .....	25,293,595	
	Pier B.C. Development Board Ltd.—Windup Sale of Property to British Columbia Buildings Corporation .....	2,900,000	
	Recovery of ferry refit costs .....	288,652	
	Other .....	854,658	
		110,265	
			54,274,070
396,600,000	<b>Total Other Revenue</b> .....		377,445,107
	<b>Contributions From Government Enterprises:</b>		
355,000,000	Liquor Distribution Branch <sup>1</sup> .....	351,525,246	
—	British Columbia Systems Corporation .....	19,045	
355,000,000	<b>Total Contributions from Govern- ment Enterprises</b> .....		351,544,291
	<b>Contributions From the Federal Government:</b>		
793,000,000	Established Programs Financing .....	928,536,000	
490,000,000	Canada Assistance Plan .....	543,710,297	
—	Fiscal Stabilization Program (see Note 17) .....	139,000,000	
55,000,000	Adult Occupational Training .....	75,748,478	
15,000,000	Economic Development .....	20,593,417	
5,000,000	Public Utilities Income Tax Transfer Act .....	4,725,987	
15,000,000	Transportation and Highways .....	14,228,760	
2,500,000	Statutory Subsidies .....	2,515,831	
20,000,000	Reciprocal Taxation Agreement .....	16,315,000	
36,500,000	Other Payments .....	27,306,893	
1,432,000,000	<b>Total Contributions from the Federal Government</b> .....		1,772,680,663
6,771,200,000	<b>General Fund Revenue</b> .....		7,242,388,185

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled \$19,940,542 in 1983/84 and were comprised of reductions of Taxation \$14,295,962, Natural Resources \$169,059, Contributions from Federal Government \$169,392, Other \$5,306,129.

<sup>1</sup> Personal and Corporation income tax revenues are recorded after reduction for tax credits of \$3,264,571 and \$14,870,673 respectively. Taxes are reduced for the payment of foreign tax, logging tax, political contributions, personal income tax, and royalty rebates.

<sup>2</sup> Natural resource revenue is paid into the Resource Revenue Stabilization Fund. In 1983/84 all revenue received by this Fund was transferred to the General Fund.

<sup>3</sup> The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for differences in the accounting policies of the Branch from those of the Government. Revenue of \$351,525,246 is comprised of gross revenue of \$912,029,059 less cost of merchandise sold and operating expenses of \$562,510,486 and accounting policy adjustments which add back \$701,217 for the decrease in value of fixed assets and \$1,305,156 for accrued employee benefits. (Refer to Section G of the Public Accounts for complete financial statements of the Branch.)

**SCHEDULE OF GENERAL FUND EXPENDITURE BY MINISTRY  
SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES  
AND OTHER AUTHORIZATIONS FOR THE FISCAL YEAR  
ENDED MARCH 31, 1984**

Ministry	Total Appropriations			Actual Expenditures	Net Under Expenditures
	Estimated	Other Authorizations	Total		
	\$	\$	\$	\$	\$
Legislation .....	7,610,112	2,588	7,612,700	7,612,700	
Auditor General .....	3,151,560		3,151,560	3,062,471	89,089
Ombudsman .....	1,618,744		1,618,744	1,618,239	505
Premier's Office .....	660,799		660,799	577,325	83,474
Agriculture and Food .....	81,668,594	(2,112,421)	79,556,173	78,435,800	1,120,373
Attorney General .....	330,153,115	4,912,502	335,065,617	332,670,341	2,395,276
Consumer and Corporate Affairs .....	19,107,135		19,107,135	18,457,725	649,410
Education .....	1,406,702,670	1,200,000	1,407,902,670	1,375,523,977	32,378,693
Energy, Mines and Petroleum					
Resources .....	25,582,377	188,522	25,770,899	22,225,938	3,544,961
Environment .....	82,906,639	3,450,693	86,357,332	80,231,049	6,126,283
Finance .....	333,525,315	1,209,590	334,734,905	240,129,629	94,605,276
Forests .....	242,616,350	578	242,616,928	215,254,792	27,362,136
Health .....	2,450,048,847	2,205,476	2,452,254,323	2,435,280,499	16,973,824
Human Resources .....	1,368,272,892	11,540,000	1,379,812,892	1,377,381,051	2,431,841
Industry and Small Business					
Development .....	140,917,429	(3,899,690)	137,017,739	112,296,417	24,721,322
Intergovernmental Relations .....	2,423,087	2,004	2,425,091	2,183,846	241,245
Labour .....	58,899,343	18,936	58,918,279	52,321,625	6,596,654
Lands, Parks and Housing .....	100,270,328	14,326,808	114,597,136	109,487,158	5,109,978
Municipal Affairs .....	220,916,359		220,916,359	219,608,452	1,307,907
Provincial Secretary and Government					
Services .....	259,810,124	8,524	259,818,648	249,162,513	10,656,135
Tourism .....	5,942,086	359,089	6,301,175	5,983,345	317,830
Transportation and Highways .....	569,114,840		569,114,840	561,701,431	7,413,409
Universities, Science and Communi-					
cations .....	389,382,555	20,900,000	410,282,555	402,806,493	7,476,062
Other .....	245,000,000	130,054,986	375,054,986	369,865,128	5,189,858
	<u>8,346,301,300<sup>1</sup></u>	<u>184,368,185</u>	<u>8,530,669,485</u>	<u>8,273,877,944</u>	<u>256,791,541</u>

<sup>1</sup> Main Estimates Voted .....

Special Accounts Estimate .....

8,346,301,300

Net Voted Financing

Transactions Estimate .....

30

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Vote No.	Description	Total Appropriations				Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$	Actual Expenditure \$	
<b>1</b>	<b>Legislation</b>					
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64).....	7,610,112	2,588	7,612,700	7,612,700	
<b>2</b>	<b>Auditor General</b>					
	Auditor General.....	3,151,560		3,151,560	3,062,471	89,089
<b>3</b>	<b>Ombudsman</b>					
	Office of the Ombudsman.....	1,618,744		1,618,744	1,618,239	505
<b>4</b>	<b>Premier's Office</b>					
	Premier's Office.....	660,799		660,799	577,325	83,474
<b>5</b>	<b>Ministry of Agriculture and Food</b>					
	Minister's Office.....	175,590		175,590		35,172
	Ministry Operations.....	78,200,677				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....		(2,700,000)	75,500,677	74,666,527	834,150
	Milk Board.....	263,285		263,285	252,032	11,253
	Provincial Agricultural Land Commission.....	715,042		715,042	711,230	3,812
<b>8</b>	<b>Statutory—</b>					
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock improvement.....		30,030	30,030	30,030	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Crop insurance ( <i>see</i> B 51 for detail).....		526,022	526,022	526,022	
		79,354,594	(2,143,948)	77,210,646	76,326,259	884,387
	<b>Special Accounts—</b>					
	<i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14).....	14,000	9,062	23,062	23,062	
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16).....	2,300,000		2,300,000	2,064,014	235,986
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 202, sec. 5).....		22,465	22,465	22,465	
		81,668,594	(2,112,421)	79,556,173	78,435,800	1,120,373



**Ministry of Attorney General**

9	Minister's Office.....	185,732	185,732	180,959	4,773
10	Administration and Support Services.....	65,728,532			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....	1,894,887	66,360,018	66,360,018	
11	Superior and County Judiciary.....				
	Supplement—Special Warrant No. 7.....	9,078,651	2,044,887	1,879,918	164,969
12	Provincial Judiciary.....	72,599,391	9,078,651	8,737,866	340,785
13	Police Services.....				
	Supplement—Special Warrant No. 7.....	600,000			
14	Court Services.....	42,906,470	73,199,391	72,400,519	798,872
15	Corrections.....	79,176,813	42,906,470	42,882,998	23,472
16	Legal Services to Government.....	9,821,996	79,176,813	79,171,190	5,623
17	Criminal Justice.....	15,053,323	9,821,996	9,076,168	745,828
18	Statutory Services, Boards and Commissions.....	33,660,320	15,053,323	15,046,568	6,755
	Supplement—Special Warrant No. 7.....	500,000			
	Statutory— <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5)).....	1,591,308	35,751,628	35,485,779	265,849
	Statutory— <i>Indian Cut-off Lands Disputes Act</i> (S.B.C. 1982, chap. 50, sec. 5)—Okanagan, Squamish and Westbank.....	1,439,708	1,439,708	1,439,708	
	Special Account— <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274).....	330,106,115	335,018,617	332,661,691	2,356,926
		47,000	47,000	8,650	38,350
		<b>330,153,115</b>	<b>335,065,617</b>	<b>332,670,341</b>	<b>2,395,276</b>
		184,197	184,197	181,569	2,628
		18,922,938	18,922,938	18,276,156	646,782
		<b>19,107,135</b>	<b>19,107,135</b>	<b>18,457,725</b>	<b>649,410</b>
		207,010	207,010	149,479	57,531
		24,383,227	24,383,227	23,722,286	660,941
		1,040,531,959	1,040,531,959	1,009,969,201	30,562,758
		319,463,135	319,463,135	318,794,894	668,241
		22,117,339	22,117,339	21,688,117	429,222
	Statutory—				
	Education ( <i>Interim</i> ) <i>Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6)).....		1,200,000	1,200,000	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries ( <i>see</i> B 51 for detail).....				
26	Voted Financing Transactions (Rural Residential School Property Tax).....	<b>1,406,702,670</b>	<b>1,407,902,670</b>	<b>1,375,523,977</b>	<b>32,378,693</b>

**Ministry of Consumer and Corporate Affairs**

19	Minister's Office.....				
20	Ministry Operations.....				

**Ministry of Education**

21	Minister's Office.....	207,010		149,479	57,531
22	Management Operations and Educational Finance.....	24,383,227	24,383,227	23,722,286	660,941
23	Public Schools Education.....	1,040,531,959	1,040,531,959	1,009,969,201	30,562,758
24	Post Secondary Colleges and Institutes.....	319,463,135	319,463,135	318,794,894	668,241
25	Independent Schools.....	22,117,339	22,117,339	21,688,117	429,222
	Statutory—				
	Education ( <i>Interim</i> ) <i>Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6)).....		1,200,000	1,200,000	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries ( <i>see</i> B 51 for detail).....				
26	Voted Financing Transactions (Rural Residential School Property Tax).....	<b>1,406,702,670</b>	<b>1,407,902,670</b>	<b>1,375,523,977</b>	<b>32,378,693</b>



# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure \$	Net Under Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$		
<b>Ministry of Energy, Mines and Petroleum Resources</b>						
27	Minister's Office.....	173,868		173,868	129,282	44,586
28	Resource Management Program.....	20,353,252		20,353,252	18,420,837	1,932,415
29	British Columbia Utilities Commission.....	1,555,257		1,555,257	1,484,817	70,440
30	Fort Nelson Indian Band Mineral Revenue Sharing Agreement Statutory— Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))— Interest on revenue refunds..... Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2))—Mine improve- ment..... Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (see B 51 for detail)	3,500,000		3,500,000	2,002,480	1,497,520
			97,340	97,340	97,340	
			2,355	2,355	2,355	
		25,582,377	99,695	25,682,072	22,137,111	3,544,961
	Special Account—Energy Development—Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 4).....	25,582,377	88,827	88,827	88,827	
		<b>25,582,377</b>	<b>188,522</b>	<b>25,770,899</b>	<b>22,225,938</b>	<b>3,544,961</b>
<b>Ministry of Environment</b>						
31	Minister's Office.....	164,475		164,475	52,869	111,606
32	Resource and Environmental Management.....	79,212,164		79,212,164	76,260,348	2,951,816
33	Emergency Assistance.....	3,530,000		3,530,000	467,139	3,062,861
	Statutory— Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)—Flood costs Emergency Program Act (R.S.B.C. 1979, chap. 106, sec. 16)— Purchase of property subject to hazard..... Financial Administration Act (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of debt..... Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (see B 51 for detail)		2,783,564	2,783,564	2,783,564	
			663,327	663,327	663,327	
			3,802	3,802	3,802	
		82,906,639	3,450,693	86,357,332	80,231,049	6,126,283

**Ministry of Finance**

34	Minister's Office.....	172,432	156,595	15,837
35	Government Financial Support.....	56,128,016	53,847,657	2,280,359
36	Interest on the Public Debt.....	181,000,000	106,197,342	74,802,658
37	Provincial Capital Commission.....	363,022	362,021	1,001
38	Compensation Stabilization Program.....	861,845	617,449	244,396
39	Contingencies (All Ministries).....	95,000,000	77,738,975	17,261,025
	Statutory—			
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c))—			
	Interest on revenue refunds.....	801,078	801,078	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (f))—			
	Issue costs.....	403,116	403,116	
	Unclaimed Money Act (R.S.B.C. 1979, chap. 418, sec. 4)—Pay-			
	ment of claims.....	5,396	5,396	
40	Voted Financing Transactions (Rural Area Property Taxes and Land			
	Tax Deferrals).....			
		<b>1,209,590</b>	<b>240,129,629</b>	<b>94,605,276</b>
		<b>333,525,315</b>	<b>334,734,905</b>	<b>94,605,276</b>

**Ministry of Forests**

41	Minister's Office.....	143,879	137,711	6,168
42	Forest and Range Management.....	192,472,471	190,253,732	2,218,739
43	Fire Suppression Program.....	50,000,000	24,862,771	25,137,229
	Statutory—			
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c))—			
	Interest on revenue refunds.....	578	578	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22			
	(1))—net of recoveries (see B 51 for detail)			
		<b>578</b>	<b>215,254,792</b>	<b>27,362,136</b>
		<b>242,616,350</b>	<b>242,616,928</b>	<b>27,362,136</b>

**Ministry of Health**

44	Minister's Office.....	182,438	160,696	21,742
45	Management Operations.....	66,569,430	63,154,035	3,415,395
46	Medical Services Commission.....	526,713,581		
	Statutory— <i>Medical Services Act</i> (R.S.B.C. 1979, chap. 255, sec.			
	12).....	2,205,476	528,919,057	528,919,057
47	Preventive and Community Health Care Services.....	158,801,506	145,976,642	12,824,864
48	Institutional Services.....	1,697,781,892	1,697,070,069	711,823
	Statutory—			
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22			
	(1))—net of recoveries (see B 51 for detail)			
		<b>2,205,476</b>	<b>2,452,254,323</b>	<b>16,973,824</b>
		<b>2,450,048,847</b>	<b>2,435,280,499</b>	<b>16,973,824</b>

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total		
		\$	\$	\$	\$	\$
<b>Ministry of Human Resources</b>						
49	Minister's Office.....	195,191		195,191	176,351	18,840
50	Ministry Programs.....	1,281,477,701		1,293,017,701	1,293,016,477	1,224
	Supplement—Special Warrant No. 8.....		11,540,000	86,600,000	84,188,223	2,411,777
51	Transit Services.....	86,600,000				
		<b>1,368,272,892</b>	<b>11,540,000</b>	<b>1,379,812,892</b>	<b>1,377,381,051</b>	<b>2,431,841</b>
<b>Ministry of Industry and Small Business Development</b>						
52	Minister's Office.....	158,426		158,426	151,861	6,565
53	Ministry Operations.....	68,112,503	1,000,000			
	Supplement—Special Warrant No. 6.....					
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—Transfer to Ministry of Universities, Science and Communications.....		(4,900,000)	64,212,503	41,094,236	23,118,267
54	British Columbia Railway—Historic Debt Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England.....	70,000,000		70,000,000	70,000,000	
55	Voted Financing Transactions (Travel Industry Development Subsidiary Agreement).....		310	310	310	
		<b>138,270,929</b>	<b>(3,899,690)</b>	<b>134,371,239</b>	<b>111,246,407</b>	<b>23,124,832</b>
	Special Account—North East Coal Development— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 6).....	2,646,500		2,646,500	1,050,010	1,596,490
		<b>140,917,429</b>	<b>(3,899,690)</b>	<b>137,017,739</b>	<b>112,296,417</b>	<b>24,721,322</b>
<b>Ministry of Intergovernmental Relations</b>						
56	Minister's Office.....	117,775		117,775	112,085	5,690
57	Intergovernmental Relations.....	2,305,312		2,305,312	2,069,757	235,555
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England.....		2,004	2,004	2,004	
		<b>2,423,087</b>	<b>2,004</b>	<b>2,425,091</b>	<b>2,183,846</b>	<b>241,245</b>

**Ministry of Labour**

58	Minister's Office .....	182,042	182,042	177,061	4,981
59	Ministry Operations .....	56,023,326	56,023,326	49,431,653	6,591,673
60	Boards and Agencies .....	2,693,975			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		18,936	2,712,911	
		<b>58,899,343</b>	<b>18,936</b>	<b>52,321,625</b>	<b>6,596,654</b>

**Ministry of Lands, Parks and Housing**

61	Minister's Office .....	176,639	176,639	129,708	46,931
62	Ministry Operations .....	63,038,679	63,038,679	59,198,623	3,840,056
63	Ministry Enterprises .....	10	10		10
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (see B 51 for detail) .....				
		63,215,328	63,215,328	59,328,331	3,886,997

**Special Accounts—**

Crown Land—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7) .....

Provincial Home Acquisition—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21) .....

*University Endowment Land Act* (R.S.B.C. 1979, chap. 420, sec. 3) .....

		2,355,000	2,355,000	1,132,019	1,222,981
		<b>100,270,328</b>	<b>14,326,808</b>	<b>109,487,158</b>	<b>5,109,978</b>

**Ministry of Municipal Affairs**

64	Minister's Office .....	161,468	161,468	156,901	4,567
65	Operations and Administration .....	9,349,891	9,349,891	8,866,860	483,031
66	Municipal Revenue Sharing .....	210,000,000	210,000,000	210,000,000	
		219,511,359	219,511,359	219,023,761	487,598
	Special Account—Downtown Revitalization— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2) .....	1,405,000	1,405,000	584,691	820,309
		<b>220,916,359</b>	<b>220,916,359</b>	<b>219,608,452</b>	<b>1,307,907</b>

# **SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

Vote No.	Description	Total Appropriations				Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations	Total			
		\$	\$	\$	\$	\$	\$
<b>Ministry of Provincial Secretary and Government Services</b>							
67	Minister's Office.....	197,095		197,095	172,227	24,868	
68	Provincial Secretary and Government Services.....	41,611,053		41,611,053	40,063,190	1,547,863	
69	Government Information Services.....	17,861,018		17,861,018	13,704,565	4,156,453	
70	Culture, Heritage and Recreation.....	17,843,737		17,843,737	17,201,643	642,094	
71	Government Personnel, Pensions and Employee Benefits Administration.....	13,052,221		13,052,221	11,618,373	1,433,848	
72	Pensions and Employee Benefits Contributions.....	167,183,000		167,183,000	165,518,708	1,664,292	
	Statutory— <i>Public Sector Restraint Act</i> (S.B.C. 1983, chap. 26, sec. 7 (6)).... <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries ( <i>see</i> B 51 for detail)		8,219	8,219	8,219		
	Special Accounts— Barkerville Historic Park Development— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 1)..... Provincial Computerization of Libraries— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7).....	257,748,124	8,219	257,756,343	248,286,925	9,469,418	
		526,000	305	526,305	526,305		
		1,536,000		1,536,000	349,283	1,186,717	
		<b>259,810,124</b>	<b>8,524</b>	<b>259,818,648</b>	<b>249,162,513</b>	<b>10,656,135</b>	
<b>Ministry of Tourism</b>							
73	Minister's Office.....	132,564		132,564	130,524	2,040	
74	Operations Services..... Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)).....	3,811,088					
75	Marketing Services..... Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England and California, U.S.A.....	1,998,434	335,380	4,146,468 1,998,434	4,146,468 1,682,644	315,790	
			23,709	23,709	23,709		
		<b>5,942,086</b>	<b>359,089</b>	<b>6,301,175</b>	<b>5,983,345</b>	<b>317,830</b>	

**Ministry of Transportation and Highways**

76	Minister's Office.....	200,936		200,936	162,650	38,286
77	Administration and Services Department.....	9,035,729		9,035,729	8,121,227	914,502
78	Highway Operations Department.....	468,289,850		468,289,850	463,864,022	4,425,828
79	Hydro Development—Highways.....	10		10		10
80	Motor Vehicle Department.....	25,400,685		25,400,685	25,294,846	105,839
81	Motor Carrier Commission and Branch.....	1,258,273		1,258,273	1,113,848	144,425
82	Transportation Policy Department.....	5,721,481		5,721,481	4,275,816	1,445,665
83	Air Services Branch.....	4,385,176		4,385,176	4,047,690	337,486
84	Crown Corporation Assistance.....	54,822,700		54,822,700	54,821,332	1,368
		<b>569,114,840</b>		<b>569,114,840</b>	<b>561,701,431</b>	<b>7,413,409</b>

**Ministry of Universities, Science and Communications**

85	Minister's Office.....	119,840		119,840	110,421	9,419
86	Ministry Operations.....	8,641,343				
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—Transfer from Ministry of Industry and Small Business Development.....		4,900,000	13,541,343	10,372,005	3,169,338
87	Government Telecommunications Services.....	27,226,886		27,226,886	26,781,493	445,393
88	Universities.....	353,394,486		353,394,486	349,542,574	3,851,912
	Statutory— <i>University of Victoria Special Appropriation Act, 1984</i> (S.B.C. 1984, chap. 2, sec. 1).....		16,000,000	16,000,000	16,000,000	
		<b>389,382,555</b>	<b>20,900,000</b>	<b>410,282,555</b>	<b>402,806,493</b>	<b>7,476,062</b>

**Other—**

	<i>Employment Development Act</i> (S.B.C. 1983, chap. 15, sec. 1).....	245,000,000		245,000,000	239,810,142	5,189,858
	<i>Medical Services Act</i> (R.S.B.C. 1979, chap. 255, sec. 12).....		130,054,986	130,054,986	130,054,986	

**Total, General Fund Expenditure**

		<b>245,000,000</b>	<b>130,054,986</b>	<b>375,054,986</b>	<b>369,865,128</b>	<b>5,189,858</b>
		<b>8,346,301,300</b>	<b>184,368,185</b>	<b>8,530,669,485</b>	<b>8,273,877,944</b>	<b>256,791,541</b>



**COMBINED FINANCIAL STATEMENTS  
SCHEDULE OF GUARANTEED DEBT  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Debt of municipalities and other local governments, Provincial Crown corporations and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

	1984		1983	
	Gross Outstanding <sup>2</sup>	Net Sinking Funds <sup>2</sup>	Net Outstanding	Net Outstanding
	\$	\$	\$	\$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the <i>School Act</i> , sec. 232 (principally funded)	1,314,232,866			
Less: held by British Columbia School Districts Capital Financing Authority	(1,314,232,866)			
(2) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9	27,602,601			
Less: held by British Columbia Educational Institutions Capital Financing Authority	(27,602,601)			
(3) Guarantees authorized pursuant to the <i>Hospital District Act</i> , sec. 41	748,479,869			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(748,479,869)			
(4) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3 (serials)	8,795,003		8,795,003	14,892,573
(5) Guarantees authorized pursuant to the <i>Municipal Act</i> , part 25, sec. 854, debentures (principally serials)	24,849,056	8,615,915	16,233,141	17,387,901
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	10,345,080	10,345,080	—	—
Subtotal, municipalities and other local governments	43,989,139	18,960,995	25,028,144	32,280,474
Government services—				
(7) Guarantees authorized pursuant to the <i>British Columbia Buildings Corporation Act</i> , sec. 13—				
Debentures — funded	523,526,635	21,863,088	501,663,547	488,013,451
Notes — unfunded	60,052,027		60,052,027	75,272,192
(8) Guarantees authorized pursuant to the <i>System Act</i> , sec. 20 <sup>1</sup> —				
Debentures — funded	52,912,225	1,275,277	51,636,948	51,804,419
Notes — unfunded				2,689,906
Subtotal, Government services	636,490,887	23,138,365	613,352,522	617,779,968
Health and education —				
(9) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9 —				
Debentures — funded <sup>1</sup>	407,814,851	22,536,010	385,278,841	310,608,785
(10) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9 —				
Debentures — funded <sup>1</sup>	939,263,656	197,470,835	741,792,821	686,799,288
(11) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 9 <sup>1</sup> —				
Debentures — funded	1,553,119,342	540,732,275	992,387,067	1,013,943,981
— unfunded	4,245,316		4,245,316	8,022,681
Subtotal, health and education	2,884,443,165	760,739,120	2,123,704,045	2,019,374,735
Economic development —				
(12) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	3,494,510		3,494,510	4,249,675
(13) Guarantees authorized pursuant to the <i>British Columbia Cellulose Company Act</i> , sec. 8 <sup>1</sup>	9,053,926		9,053,926	13,130,046
(14) Guarantees authorized pursuant to the <i>British Columbia Place Act</i> , 1980, sec. 6 <sup>1</sup>	31,516,233		31,516,233	



(15) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 <sup>1</sup> — Bonds and debentures—funded.....	774,990,612	155,548,516	619,442,096	642,875,212
Capital leases.....	370,205,813		370,205,813	233,775,244
(16) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 <sup>1</sup> — Bonds and debentures.....	26,759,497		26,759,497	
Notes.....				
Capital leases.....	78,821,867	398,740	78,423,127	37,648,682
(17) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 <sup>1</sup> . Bonds Less: held by the British Columbia Housing and Employment Development Financing Authority.....	101,228,767		101,228,767	20,005,068
Notes.....	60,533,101		60,533,101	26,429,242
(18) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2.....	263,949,579			
(19) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 <sup>1</sup> — Bonds and debentures—unfunded series —notes.....	(182,509,798)			
(20) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56—WLC Development Ltd.....	81,439,781		81,439,781	142,934,301
(21) Guarantees authorized pursuant to the <i>Harbour Board Act</i> , secs. 18 and 30.1 <sup>1</sup> .....	62,229,003		62,229,003	
(22) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 <sup>1</sup> — Bonds and debentures.....	3,807,820		3,807,820	4,118,039
Notes.....	43,559,025		43,559,025	28,688,686
(23) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. <sup>1</sup> .....	9,225,872		9,225,872	
(24) Guarantees authorized pursuant to the <i>Petroleum Corporation Act</i> , secs. 10 and 12 <sup>1</sup> .....	6,607,660		6,607,660	6,226,751
Subtotal, economic development.....	189,348,698		189,348,698	6,191,788
Notes.....				2,012,888
Utilities —				
(25) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 <sup>1</sup> — Bonds and debentures—funded.....	4,782,119		4,782,119	3,936,895
Subtotal, utilities.....	30,009,349		30,009,349	30,009,349
Grand total, all guaranteed debt.....	1,887,613,653	155,947,256	1,731,666,397	1,232,502,934
Less: Amounts included above held as investments by General and Special Funds.....	9,061,164,502	725,380,997	8,335,783,505	7,661,336,557
Net total, all guaranteed debt.....	9,061,164,502	725,380,997	8,335,783,505	7,661,336,557
	14,513,701,346	1,684,166,733	12,829,534,613	11,563,274,668
	94,141,094	19,725,318	74,415,776	136,427,866
	14,419,560,252	1,664,441,415	12,755,118,837	11,426,846,802

<sup>1</sup> See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

<sup>2</sup> Gross outstanding debt as at March 31, 1984 includes accrued interest of \$437.7 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1984.

Sinking funds comprise cash and investments recorded at amortized cost, plus accrued interest of \$39 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately \$1,481 million at March 31, 1984 (\$1,308 million); however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized.

The Government is directly responsible for paying \$7.6 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1983/84 these contributions totalled approximately \$297 million or 80 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies \$3.4 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government (\$3.9 billion) are subject to redemption on six months' notice by the Federal Minister of Finance. Between the year end and August 15, 1984 there have been additional debt issues net of redemptions guaranteed by the Province totalling \$78.6 million.

# COMBINED FINANCIAL STATEMENTS SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1984

### PUBLIC DEBT

Public debt represents direct debt obligations of the Province of British Columbia resulting from certificates of indebtedness that have not yet become due. The Lieutenant Governor in Council authorizes the Minister of Finance to borrow money by the issue and sale of securities for the Province of British Columbia and for the purpose of lending it to Provincial Crown corporations and certain local government bodies in his capacity as fiscal agent.

### I For the Purpose of the Province of British Columbia

	April 1/83	Issues	Retirements	March 31/84	Net increase or (decrease)
	\$	\$	\$	\$	1984 1983
Short Term Promissory Notes.....		95,737,500		95,737,500	\$
Treasury Bills.....	700,000,000	3,120,000,000	3,040,000,000	80,000,000	700,000,000
Province of British Columbia Notes and Bonds.....	183,147,790	575,000,000	26,100,000	732,047,790	548,900,000
Total.....	883,147,790	3,790,737,500	3,066,100,000	1,607,785,290	700,000,000

### Short Term Promissory Notes

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

- The principal amount of Notes outstanding at any time, for the purpose of both the Province of British Columbia and Fiscal Agency arrangements, is not expected to exceed \$450,000,000 in Canadian funds.
- The Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- The Notes mature in 365 days or less.

As at March 31, 1984, \$95,737,500 in Notes were outstanding. These notes mature at various dates to April 4, 1984 at an annual average interest rate of 10.2514%.

### Treasury Bills

Date of Issue	Average Yield	Issues			
		Issues Outstanding April 1/83	Par Value	Discount	Net Proceeds
	%	\$	\$	\$	\$
January 5, 1983.....	9.67	50,000,000			
January 12, 1983.....	9.48	50,000,000			50,000,000
January 19, 1983.....	9.63	50,000,000			50,000,000
January 26, 1983.....	9.70	50,000,000			50,000,000
February 2, 1983.....	9.83	50,000,000			50,000,000
					Issues Outstanding Mar. 31/84

[illegible]

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF PUBLIC DEBT**  
**Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981**  
**For the Fiscal Year Ended March 31, 1984—Continued**

Date of Issue	Average Yield	Issues			Net Proceeds	Retirements	Issues Outstanding Mar. 31/84
		Issues Outstanding April 1/83	Par Value	Discount			
	%	\$	\$	\$	\$	\$	\$
January 5, 1984 .....	9.76		60,000,000	1,426,000	58,574,000		60,000,000
January 12, 1984 .....	9.76		60,000,000	1,424,600	58,575,400		60,000,000
January 19, 1984 .....	9.74		60,000,000	1,421,850	58,578,150		60,000,000
January 26, 1984 .....	9.72		60,000,000	1,418,950	58,581,050		60,000,000
February 2, 1984 .....	9.76		60,000,000	1,424,750	58,575,250		60,000,000
February 9, 1984 .....	9.77		60,000,000	1,426,260	58,573,740		60,000,000
February 16, 1984 .....	9.77		60,000,000	1,426,700	58,573,300		60,000,000
February 23, 1984 .....	9.80		60,000,000	1,431,600	58,568,400		60,000,000
March 1, 1984 .....	9.84		60,000,000	1,436,600	58,563,400		60,000,000
March 8, 1984 .....	9.90		60,000,000	1,445,320	58,554,680		60,000,000
March 15, 1984 .....	10.30		60,000,000	1,502,200	58,497,800		60,000,000
March 22, 1984 .....	10.44		60,000,000	1,522,150	58,477,850		60,000,000
March 29, 1984 .....	10.53		60,000,000	1,534,740	58,465,260		60,000,000
<b>Total .....</b>		<b>700,000,000</b>	<b>3,120,000,000</b>	<b>71,977,360</b>	<b>3,048,022,640</b>	<b>3,040,000,000</b>	<b>780,000,000</b>

Treasury bills are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- issued at a discount in lieu of interest payments
- maturity: 91 days
- issued in Canadian currency
- transferable
- bought and sold on the open market.

## Province of British Columbia Notes and Bonds

Maturity	Issue Date	Rate (%)	Nature	Series	Amount Outstanding Apr. 1/83 \$	Issues <sup>1</sup> \$	Retirements \$	Amount Outstanding Mar. 31/84 \$	Interest Payable	Redemption Provisions
Dec. 16, 1985	Dec. 16, 1983	10½	Notes	PRD		200,000,000		200,000,000	June 16 and December 16	not redeemable prior to maturity
Mar. 31, 1988	Mar. 31, 1983	11½	Bonds	PRA	26,100,000			26,100,000	March 31 and September 30	not redeemable prior to maturity
May 1, 1988	May 1, 1978	9%	Bonds	BD	157,047,790		26,100,000	130,947,790	May 1 and November 1	redeemable in whole or in part at any time
Aug. 23, 1988	Aug. 23, 1983	11½	Notes	PRB		100,000,000		100,000,000	February 23 and August 23	not redeemable prior to maturity
Oct. 20, 1993	Oct. 20, 1983	12	Bonds	PRC		150,000,000		150,000,000	April 20 and October 20	not redeemable prior to maturity
Dec. 9, 1993	Dec. 9, 1983	12	Bonds	BCEC-1		125,000,000		125,000,000	December 9	redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied
Total					183,147,790	575,000,000	26,100,000	732,047,790		

<sup>1</sup>Issued under and pursuant to the *Financial Administration Act*, chapter 15, *Statutes of British Columbia*, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

The aggregate amounts of payments estimated to be required in each of the next five years are:

Fiscal	\$
1985	26,100,000
1986	226,100,000
1987	26,100,000
1988	52,200,000
1989	126,547,790



# COMBINED FINANCIAL STATEMENTS SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981 For the Fiscal Year Ended March 31, 1984—Continued

### II Fiscal Agency Borrowings

	April 1/83	Issues	Retirements	March 31/84	Net increase or (decrease)	
	\$	\$	\$	\$	1984	1983
Short Term Promissory Notes.....		246,313,651	104,413,450	141,900,201	\$	\$
Province of British Columbia Note, Bonds and Debenture .....		109,000,000		109,000,000		
Total.....		355,313,651	104,413,450	250,900,201		

### Short Term Promissory Notes

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

- The principal amount of Notes outstanding at any time, for the purpose of both the Province of British Columbia and Fiscal Agency arrangements, is not expected to exceed \$450,000,000 in Canadian funds.
  - The Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
  - The Notes mature in 365 days or less.
- As at March 31, 1984, \$141,900,201 in Notes were outstanding. These notes mature at various dates to May 8, 1984 at an annual average interest rate of 9.93% for an average term of 32 days. During the year \$246,313,651 in Notes were issued at interest rates which varied between 9.375-10.35%.

### Province of British Columbia Note, Bonds and Debenture

Maturity	Issue Date	Rate (%)	Nature	Series	Amount Outstanding Apr. 1/83	Issues <sup>1</sup>	Retirements	Amount Outstanding Mar. 31/84	Interest Payable	Redemption Provisions
					\$	\$	\$	\$		
Jan. 31, 1996	Jan. 31, 1984	12 1/4	Note	BCJC-3	24,000,000			24,000,000	January 31	\$2,400,000 to be redeemed January 31, 1991-1995 and \$12,000,000 January 31, 1996
Dec. 1, 1998	Dec. 1, 1983	11 1/8	Bonds	BCJC-1		50,000,000		50,000,000	December 1	redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied

Nov. 10, 2003	Nov. 10, 1983	11.65 Deben- ture	BCCP-1	10,000,000	10,000,000	May 10 and November 10	redeemable in whole or in part at the option of the Minister of Finance of Canada
Jan. 15, 2009	Jan. 15, 1984	8¾ Bonds	BCJC-2	25,000,000	25,000,000	January 15	redeemable in whole at the option of the Province if taxation laws requir- ing additional payments are imposed or levied
Total				109,000,000	109,000,000		

<sup>1</sup>Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

The aggregate amounts of payments estimated to be required in each of the next five years to meet sinking fund or retirement provisions are:

Fiscal	\$
1985	218,520
1986	218,520
1987	218,520
1988	218,520
1989	218,520



**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF MONEY REFUNDED UNDER PROVISIONS OF SECTION 13**  
**OF THE *FINANCIAL ADMINISTRATION ACT*, 1981**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

## Description of Item

Attorney General:	\$
Land Title Registration Fees .....	430,004
Consumer and Corporate Affairs:	
Liquor Licensing Receipts .....	7,800
Liquor Licensing Appeals .....	1,300
<i>Real Estate Act</i> .....	22,600
<i>Insurance Act</i> .....	13,644
<i>Mortgage Brokers Act</i> .....	550
<i>Securities Act</i> .....	19,992
<i>Motor Dealer Act</i> .....	18,988
Rentalsman Filing Fees .....	110
Credit and Debtor Assistance Fees .....	100
Motor Dealers' Licensing Fees .....	1,736
	<u>86,820</u>
Environment:	
Map Sales .....	3,339
Water Rentals and Recording Fees .....	25,961
	<u>29,300</u>
Finance:	
Tobacco Tax .....	156
Real Property Tax .....	4,309,068
Fire Services .....	32,815
	<u>4,342,039</u>
Forests:	
Harvesting—Stumpage .....	9,017
Harvesting Rental and Fees .....	740
Miscellaneous Revenue .....	9,968
Overpayments .....	79,195
	<u>98,920</u>
Health:	
Emergency Health Services Commission Ambulance Fees .....	16,613
Speech and Hearing .....	22,303
Third Party Liability .....	109,267
Miscellaneous Revenue .....	2,475
	<u>150,658</u>
Lands, Parks and Housing:	
Land Leases, Rentals and Fees .....	307,116
Land Sales .....	47,251
Land Branch Suspense .....	66,343
Park Licences and Permits .....	281
	<u>420,991</u>
Transportation and Highways:	
Miscellaneous .....	24,151
Total: 1983/84 .....	<u>5,582,883</u>
Total: 1982/83 .....	<u>3,607,856</u>

**Note:** Section 13 of the *Financial Administration Act*, 1981 authorizes money to be refunded under the following conditions:

- (a) "Money received by the government that is erroneously paid or collected, or
- (b) for any purpose that is not fulfilled."

These payments are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF ASSETS AND UNCOLLECTIBLE DEBTS WRITTEN OFF UNDER**  
**PROVISION OF SECTION 14 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1984**

Description of Item	
Agriculture and Food:	\$
Miscellaneous Service Fees.....	530
Attorney General:	
Provincial Court Fines and Fees.....	432,094
Miscellaneous.....	1,655
	<u>433,749</u>
Consumer and Corporate Affairs:	
Miscellaneous.....	561
Environment:	
Map Sales.....	6,727
Finance:	
Social Service Tax.....	3,213,666
Real Property Tax.....	820,713
Corporation Capital Tax.....	128,687
Hotel Room Tax.....	37,192
Logging Tax.....	13,335
Miscellaneous.....	1,021
	<u>4,214,614</u>
Forests:	
Stumpage Revenue.....	4,830
Health:	
Patient Maintenance.....	2,767,933
Miscellaneous—Supply and Services.....	95,095
	<u>2,863,028</u>
Industry and Small Business Development:	
Travel Industry Development Subsidiary Agreement Loans.....	648,852
Tourism:	
Miscellaneous.....	255
Transportation and Highways:	
Permits—oversize carriers.....	5,422
Miscellaneous.....	23,727
	<u>29,149</u>
Total: 1983/84.....	<u>8,202,295</u>
Total: 1982/83.....	<u>15,358,602</u>

**Note:** Section 14 of the *Financial Administration Act*, 1981 authorizes an asset, a debt or an obligation to be written off if it is unrealizable or uncollectible. These write-offs are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**STATEMENT OF DEBTS EXTINGUISHED PURSUANT TO SECTION 15 OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1984**

Description of Item	\$
Environment:	
Conservation Fund Loan Principal—O.I.C. 1698/79 .....	3,802
Total: 1983/84 .....	<u>3,802</u>
Total: 1982/83 .....	<u>7,604</u>

**Note:** Section 15 of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to forgive in whole or in part, a debt or obligation that is due and owing to the Government.

**SCHEDULE OF REMISSIONS UNDER PROVISIONS OF SECTION 16 (1) OF THE**  
**FINANCIAL ADMINISTRATION ACT, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1984**

Description of Item	\$
Energy, Mines and Petroleum Resources:	
Coal Royalties Interest .....	131,911
Finance:	
Social Service Tax .....	80,697
Real Property Tax .....	75,211
Income Tax .....	150
	<u>156,058</u>
Total: 1983/84 .....	287,969
Total: 1982/83 .....	<u>13,420</u>

**Note:** Section 16 (1) of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to remit:

- (a) "any tax, royalty, fee or other sum that is paid or payable to the government and that is imposed or authorized to be imposed by an enactment, or
- (b) any forfeiture, fine or pecuniary penalty imposed or authorized to be imposed by an enactment, notwithstanding that the whole or part of it is payable to another person"

where he "considers it in the public interest to do so . . . where great public inconvenience, great injustice or great hardship to a person has occurred or is likely to occur." These remissions are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2)**  
**OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1984**

Ministry	Agreement Description	\$
Agriculture and Food:		
Crop Insurance .....		526,022
Education:		
National Training Agreement—Skill Growth Fund .....		2,750,000
Language Textbook Agreement—Additional Textbooks .....		130,474
National Training Agreement—Additional Vocational Training .....		2,000,000
Canadian Official Languages Programs .....		4,815,591
Status Indian Children Education .....		31,069,542
Department of National Defence Children Education .....		2,570,832
		<u>43,336,439</u>
Energy, Mines and Petroleum Resources:		
British Columbia Utilities Commission .....		781,095
Conservation and Renewable Energy Agreement—B.C.R. Anzac Line Electrification .....		2,500,000
N.O.R.P. Oil Program .....		13,671,132
		<u>16,952,227</u>
Environment:		
Joint Emergency Planning Project .....		16,226
Homathko Development Air Studies .....		31,855
Ambient Air Monitoring .....		86,332
British Columbia Hydro Stikine River Basin Agreement .....		18,180
Federal-Provincial Mapping Projects .....		21,733
Municipal Base Mapping .....		156,289
Environmental Lab—Analytical Tests .....		23,449
		<u>354,064</u>
Forests:		
British Columbia Railway—Tachgeda Lake .....		22,729
Lightning Locator System .....		1,546
Biomass Project .....		207,587
Yukon Territory Fire Suppression .....		491,530
		<u>723,392</u>
Health:		
Out-of-Province Hospital Insurance Reciprocal Agreements .....		10,030,948
Strongyloides Survey .....		993
Parasitology Consulting .....		3,556
Richmond Health Services .....		352,550
		<u>10,388,047</u>
Lands, Parks and Housing:		
Winter Cove .....		35,655
Westmin Resources .....		98,893
		<u>134,548</u>
Provincial Secretary and Government Services:		
Historic Site Survey .....		19,551
Artifact Purchases .....		9,921
Artifact Carving Purchases .....		28,391
Public Archives Canada Film and Graphics .....		10,000
British Columbia Heritage Trust Administration .....		34,605
Public Library Books—Field .....		43,590
Staff Training—Canadian Heritage Information Network .....		854
		<u>146,912</u>
Total: 1983/84 .....		<u>72,561,651</u>
Total: 1982/83 .....		<u>20,635,175</u>

**Note:** Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government,

for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS**  
**SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3)**  
**OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE**  
**FISCAL YEAR ENDED MARCH 31, 1984**

Description of Item	Total Lease Payments
Lease of 70-automobile ferry, <i>M.V. Quinsam</i> at \$81,130 per month	\$
Initial term—April 1, 1984 to March 31, 1985 .....	973,560
First option—April 1, 1985 to September 30, 1987 .....	2,433,900
Second option—October 1, 1987 to March 26, 1997 .....	9,248,820
Purchase option, March 26, 1997 .....	310,000
	<u>12,966,280</u>
Lease of Multi-Plan telephone equipment	
Various leases to January, 1989 .....	1,480,499
Total: 1983/84 .....	14,446,779
Total: 1982/83 .....	<u>13,939,840</u>

**Note:** Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

**SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO**  
**SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Description of Item	\$
<i>Farm Products Industry Act:</i>	
Bulkley Valley Argo Development 1980 Ltd. ....	100,000
Kootenay Dehydrators Ltd. ....	1,407,625
	<u>1,507,625</u>
<i>Agricultural Credit Act:</i>	
Westerly Fish Farms Ltd. ....	156,646
W.J. Boughen & Sons Ltd. ....	204,645
Mad G. Ranch (1980) Ltd. ....	27,500
Pacific Oyster Ltd. ....	71,516
P & L Molenaar .....	115,968
C & J. Happel .....	202,311
Bulkley Valley Growers Ltd. ....	45,286
Echo Valley Ranch Ltd. ....	115,604
A & L Penny .....	69,201
	<u>1,008,677</u>
Total: 1983/84 .....	2,516,302
Total: 1982/83 .....	<u>388,188</u>

**Note:** Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue and sale of securities. These payments are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS  
SCHEDULE OF INVESTMENT PORTFOLIO  
PURSUANT TO SECTION 36 (8) OF THE  
FINANCIAL ADMINISTRATION ACT, 1981  
AS AT MARCH 31, 1984**

	1984			1983
	Temporary Investments \$	Long-Term Investments \$	Total \$	Total \$
Obligations of or guaranteed by Canada .....	67,925,493		67,925,493	40,107,888
Obligations of or guaranteed by a Province .....	42,403,086	74,384,381	116,787,467	156,323,714
Obligations of or guaranteed by a savings institution .....	313,138,805		313,138,805	305,268,969
Total .....	<u>423,467,384</u>	<u>74,384,381</u>	<u>497,851,765</u>	<u>501,700,571</u>
Held as follows:				
Temporary investments (Note 2) .....	423,467,384		423,467,384	426,388,136
Investments in and advances to Crown corporations (Note 8)				
British Columbia Hydro and Power Authority .....		8,073,595	8,073,595	8,070,096
British Columbia Railway Company .....		10,235,000	10,235,000	10,235,000
Other assets (Note 11)				
British Columbia Housing and Employment De- velopment Financing Authority .....				935,838
British Columbia Regional Hospital Districts Fi- nancing Authority bonds .....		12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financ- ing Authority bonds .....		44,075,786	44,075,786	44,071,501
Total .....	<u>423,467,384</u>	<u>74,384,381</u>	<u>497,851,765</u>	<u>501,700,571</u>



**COMBINED FINANCIAL STATEMENTS  
SCHEDULE OF INVESTMENT PORTFOLIO  
PURSUANT TO SECTION 36 (8) OF THE  
FINANCIAL ADMINISTRATION ACT, 1981  
AS AT MARCH 31, 1984—Continued**

Temporary Investments — at cost	1984		1983
	\$	\$	\$
Obligations of or guaranteed by Canada:			
Government of Canada Treasury Bills .....		60,725,493	40,107,888
Government of Canada Bonds .....		7,200,000	
		<u>67,925,493</u>	<u>40,107,888</u>
Obligations of or guaranteed by a Province:			
British Columbia Assessment Authority .....			3,950,000
British Columbia Buildings Corporation .....	12,767,326		50,000,000
British Columbia Development Corporation .....	311,760		6,659,219
British Columbia Ferry Corporation .....			302,060
British Columbia Housing and Employment Develop- ment Financing Authority .....			935,838
British Columbia Railway Company .....	10,324,000		
British Columbia Steamship Company (1975) Ltd. ...			100,000
British Columbia Transit .....			20,000,000
New Brunswick .....	<u>19,000,000</u>		
		42,403,086	<u>81,947,117</u>
Obligations of or guaranteed by a savings institution:			
Canadian Imperial Bank of Commerce .....	34,391,869		54,109,610
Royal Bank of Canada .....	28,102,280		43,480,303
Bank of Montreal .....	38,417,785		22,636,492
Toronto Dominion Bank .....	19,106,000		84,419,203
Bank of Nova Scotia .....	113,682,090		12,998,936
Bank of British Columbia .....	4,953,150		
Mercantile Bank .....	3,474,065		561,320
Canadian Commercial Bank .....	3,282,397		8,000,000
Crown Trust .....			1,089,348
Royal Bank Mortgage .....			22,037,541
Toronto Dominion Mortgage .....	49,870,250		15,034,745
Commerce Mortgage Corporation .....			15,003,863
Continental Bank of Canada .....	1,804,803		
Royal Trust .....	98,116		11,198,411
First Bank .....	15,856,000		
Canada Permanent Trust .....			2,123,493
National Trust .....			1,875,704
Bank of America .....			4,200,000
First City Trust .....	100,000		
National Westminster of Canada .....			6,500,000
		<u>313,138,805</u>	<u>305,268,969</u>
Total .....		<u>423,467,384</u>	<u>427,323,974</u>

Long-Term Investments	Dates of Maturity	Par Value	Adjusted Cost	Adjusted Cost
		\$	\$	\$
Obligations of or guaranteed by a Province:				
British Columbia Hydro and Power Authority .....	2001–2004	8,141,000	8,073,595	8,070,096
British Columbia Railway Company .....	1999	10,235,000	10,235,000	10,235,000
British Columbia Regional Hospital Districts Finan- cing Authority .....	1991–1992	12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority .....	1988–1992	44,092,000	44,075,786	44,071,501
Total .....		<u>74,468,000</u>	<u>74,384,381</u>	<u>74,376,597</u>



**SECTION C****CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE****CONTENTS**

	Page
Preamble.....	C 3
Report of the Auditor General.....	C 5
Consolidated Balance Sheet.....	C 7
Consolidated Statement of Taxpayers' Equity.....	C 8
Consolidated Statement of Operating Results.....	C 9
Consolidated Statement of Changes in Cash and Temporary Investments.....	C 10
Notes to Consolidated Financial Statements.....	C 11

**SUPPLEMENTARY SCHEDULES**

Schedule of Entities Recorded on a Consolidated or Equity Basis.....	C 24
Schedule of Operating Results of Consolidated Crown Corporations.....	C 25
Schedule of Equity in Commercial Enterprises.....	C 26
Schedule of Equity in Transportation Companies and Commercial Enterprises.....	C 27
Schedule of Guaranteed Debt.....	C 28



**CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

**PREAMBLE**

Consolidated Financial Statements aggregate the Combined Financial Statements (Consolidated Revenue Fund), and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government activities and complement Government programs ("provincial" corporations). These corporations are more fully described in Note 1 to these Consolidated Financial Statements. The financial statements of those Crown corporations which have been consolidated have been adjusted to the Government's accounting policies upon consolidation to provide consistent reporting.

Crown corporations which are similar to commercial enterprises and run on commercial lines (termed "transportation" companies and "commercial" enterprises) have not been consolidated; the Government's investment in those enterprises has simply been adjusted to reflect the underlying equity in them without adjusting the financial statements of such enterprises to conform with the Government's accounting policies.

These Consolidated Financial Statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in the assessment of these matters.



**REPORT OF THE AUDITOR GENERAL  
ON THE CONSOLIDATED FINANCIAL STATEMENTS  
INCLUDED IN THE PUBLIC ACCOUNTS  
OF THE PROVINCE OF BRITISH COLUMBIA**



**Province of  
British Columbia**

**Office of the  
Auditor General  
Province of British Columbia**

**8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4**

*To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia*

I have examined the Consolidated Financial Statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section C of the Public Accounts, and the related supplementary schedules contained in sub-sections C24 through C29. These financial statements are:

Consolidated Balance Sheet  
Consolidated Statement of Taxpayers' Equity  
Consolidated Statement of Operating Results  
Consolidated Statement of Changes in Cash and  
Temporary Investments

(including Notes to Consolidated Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to the consolidated financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

A handwritten signature in cursive script, reading 'Erma Morrison'.

*Victoria, British Columbia  
31 August 1984*

**ERMA MORRISON, F.C.A.  
Auditor General**





**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1984**

	1984	1983
	\$	\$
<b>ASSETS</b>		
Cash and temporary investments (note 2).....	272,994,980	314,370,450
Accounts receivable (note 3).....	807,433,628	655,376,464
Due from Crown corporations and agencies (note 4).....	1,502,000	1,502,000
Mortgages receivable (note 5).....	273,055,381	258,368,058
Prepaid program costs (note 6).....	180,416,477	157,476,907
Inventories (note 7).....	42,772,910	45,375,731
Investments in Crown corporations—at equity (note 8).....	794,990,087	674,625,164
Fiscal Agency loans (note 9).....	90,078,940	
Property under development (note 10).....	62,581,543	64,502,224
Fixed assets (note 11).....	1	1
Other assets (note 12).....	344,142,743	381,318,392
	<u><b>2,869,968,690</b></u>	<u><b>2,552,915,391</b></u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 13).....	868,386,644	654,989,496
Due to Crown corporations and agencies (note 14).....	11,404,779	10,418,307
Deferred revenue (note 15).....	248,704,075	139,848,213
Public debt (note 16).....	2,595,298,612	1,631,048,178
	<u><b>3,723,794,110</b></u>	<u><b>2,436,304,194</b></u>
<b>TAXPAYERS' EQUITY</b>		
Taxpayers' equity (deficiency).....	<u><b>(853,825,420)</b></u>	<u><b>116,611,197</b></u>
	<u><b>2,869,968,690</b></u>	<u><b>2,552,915,391</b></u>
<b>CONTINGENCIES AND COMMITMENTS</b> (note 17)		
Guaranteed Debt.....	<u><b>12,075,777,790</b></u>	<u><b>10,824,971,666</b></u>
<b>TRUST FUNDS</b> (section D).....	<u><b>9,760,933,014</b></u>	<u><b>8,024,962,079</b></u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance.



D. L. EMERSON  
Deputy Minister of Finance and  
Secretary of Treasury Board



D. B. MARSON  
Comptroller General

**CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984			1983
	Government and Consolidated Enterprises \$	Transportation and Commercial Enterprises \$	Total \$	Total \$
Taxpayers' equity (deficiency)—beginning of year .....	(420,878,159)	537,489,356	116,611,197	1,357,809,027
Consolidated operating results for the year				
Net revenue (expenditure) for the year .....	(1,045,123,656)		(1,045,123,656)	(1,218,317,259)
Increase (decrease) in unremitted equity of transportation companies and commercial enterprises .....		74,687,039	74,687,039	(22,880,571)
Taxpayers' equity (deficiency)—end of year .....	<u>(1,466,001,815)</u>	<u>612,176,395</u>	<u>(853,825,420)</u>	<u>116,611,197</u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

**CONSOLIDATED STATEMENT OF OPERATING RESULTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	1983
	Consolidated Revenue Fund (B \$)	Consolidated Revenue Fund (B \$)
Revenue		
Taxation	4,063,450,775	3,869,668,544
Natural resources	678,687,779	542,582,206
Other	477,909,287	834,228,162
Contributions from Government enterprises	351,544,291	277,383,536
Contributions from Federal Government	1,772,680,663	1,215,699,054
Total revenue	7,344,272,795	6,739,561,502
Expenditure		
General government	347,870,773	342,089,886
Protection of persons and property	370,250,389	358,209,155
Transportation and communications	799,758,256	596,918,511
Health and social services	3,889,616,383	3,768,048,566
Recreation and cultural services	36,492,846	58,476,103
Education	1,750,570,394	1,668,557,865
Natural resources and primary industries	436,541,766	455,090,056
Trade and industrial development	54,169,621	141,484,741
Housing	87,304,073	132,765,371
Aid to local government	307,911,483	309,298,294
Interest on public debt	112,594,092	28,329,459
Other	150,770,195	98,610,754
Total expenditure	8,363,850,271	7,957,878,761
Net Revenue (Expenditure) For The Year	(1,019,577,476)	(1,218,317,259)
Increase (decrease) in Unremitted Equity of Transportation Companies and Commercial Enterprises (C 27)		(22,880,571)
Consolidated Net Revenue (Expenditure) for the Year		(1,241,197,830)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

**CONSOLIDATED STATEMENT OF CHANGES IN CASH  
AND TEMPORARY INVESTMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984 \$	1983 \$
<b>Balance—Beginning of Year</b> .....	314,370,450	771,865,030
<b>Operating Transactions</b>		
Revenue .....	7,658,235,585	6,739,561,502
Expenditure .....	8,703,359,241	7,957,878,761
Net expenditure .....	(1,045,123,656)	(1,218,317,259)
Increase (decrease) in unremitted equity of transportation companies and commer- cial enterprises .....	74,687,039	(22,880,571)
Consolidated Net Revenue (Expenditure) ..	(970,436,617)	(1,241,197,830)
Add (deduct):		
Non-cash items included in net revenue <sup>1</sup> .....	(33,993,147)	(137,251,267)
Cash items applicable to future operations		
—Change in prepaid program costs ..	(22,939,570)	(84,628,577)
—Change in deferred charges .....	49,316,810	(62,507,936)
—Change in deferred revenue .....	108,855,862	32,494,598
	<u>135,233,102</u>	<u>(114,641,915)</u>
Used for operations .....	(869,196,662)	(1,493,091,012)
<b>Financing Transactions</b>		
Receipts:		
Mortgage principal repayments .....	42,662,273	24,037,640
Repayment of investments in Crown cor- porations—at equity .....	849,652	10,000,000
Property sales .....	34,259,828	1,504,538
Repayments of other assets .....	194,981,006	15,321,778
Debt issues of consolidated entities .....	4,203,053,602	1,429,585,813
	<u>4,475,806,361</u>	<u>1,480,449,769</u>
Disbursements:		
Mortgages issued .....	57,349,596	93,101,563
Investments in Crown corporations—at equity .....	22,292,151	15,481,000
Fiscal Agency loans .....	90,078,940	
Investments in other assets .....	207,122,167	47,743,320
Property purchases .....	32,339,147	
Debt retirement .....	3,238,803,168	288,527,454
	<u>3,647,985,169</u>	<u>444,853,337</u>
Derived from financing transactions .....	827,821,192	1,035,596,432
<b>Decrease in Cash and Temporary In- vestments</b> .....	(41,375,470)	(457,494,580)
<b>Balance—End of Year</b> .....	<u>272,994,980</u>	<u>314,370,450</u>
<sup>1</sup> Non-Cash Items Included in Consolidated Net Revenue (Expenditure)		
Change in accounts receivable .....	(152,057,164)	(136,636,298)
Change in amounts due from Crown corporations		15,604,142
Change in inventories .....	2,602,821	(7,265,146)
Change in accounts payable and due to Crown corporations .....	214,383,620	(31,834,536)
Change in investments in Crown corporations— at equity:		
—Shares .....	(24,235,385)	
—Unremitted equity .....	(74,687,039)	22,880,571
	<u>(33,993,147)</u>	<u>(137,251,267)</u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

### 1. Significant Accounting Policies

#### (a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) the General Fund, which includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;
- (ii) the Special Funds, which comprise all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;
- (iii) Crown Service corporations, which are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies which are considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on page C 24.

Separate financial statements for all entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section G of the Public Accounts.

The Province's four capital financing authorities are not recorded in these financial statements because they are designed to finance institutions managed by separately elected and appointed authorities. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance (Motor Vehicle) Act Fund have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Financial statements for all major Provincial government entities as well as those for all public bodies which are audited by the Auditor General are included in Section G of the Public Accounts.

In addition, the Consolidated balance sheet discloses, on a memorandum basis, Trust Funds which include trust deposits, sinking funds, certain assurance funds and superannuation funds administered by the Government but over which it has no power of appropriation. Details of Trust Funds are contained in Section D of the Public Accounts.

#### (b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

#### (c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these Consolidated financial statements, is specifically expressed as follows:

##### *Revenue:*

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 1. Significant Accounting Policies—Continued

#### *Expenditure:*

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when paid. With this exception, expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditures may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) they have been properly disclosed in the *Estimates* or Treasury Board approval has been given; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

#### *Assets:*

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

#### *Liabilities:*

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

#### *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

### (d) SPECIFIC POLICIES

#### *Cash and Temporary Investments*

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

#### *Accounts Receivable*

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

#### *Due From Crown Corporations and Agencies*

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

#### *Mortgages Receivable*

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

#### *Prepaid Program Costs*

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.



**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

**1. Significant Accounting Policies—Continued**

*Inventories*

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

*Investments in Crown Corporations—at Equity*

Investments in those Crown corporations which have been identified as Transportation companies and Commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Province records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

*Fiscal Agency Loans*

Fiscal agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

*Property Under Development*

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

*Fixed Assets*

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

*Other Assets*

Other assets include deferred charges and loans, investments and advances of a miscellaneous nature which are recorded at cost adjusted for any prolonged impairment in value.

*Accounts Payable and Accrued Liabilities*

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

*Due to Crown Corporations and Agencies*

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

*Deferred Revenue*

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

*Public Debt*

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies and direct debt obligations of consolidated Crown corporations.

*Guaranteed Debt*

Guaranteed debt represents debt of municipalities and other local governments, Crown corporations, agencies and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 2. Cash and Temporary Investments

Included in temporary investments are bonds and notes of certain Crown corporations amounting to \$5,635,760 (1983: \$27,061,279).

### 3. Accounts Receivable

	1984	1983
	\$	\$
Government of Canada.....	151,778,079	36,746,297
British Columbia municipalities— <i>re</i> : shared-cost programs.....	31,428,001	31,452,207
Taxes receivable.....	225,422,215	199,267,254
Timber royalty, stumpage and range fees.....	47,231,067	43,005,413
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other.....	189,455,176	193,444,050
Ministerial advances and sundry agencies.....	4,009,094	3,928,265
Trade accounts and other receivables of the:		
Crown Land.....	1,529,832	1,578,836
British Columbia Liquor Distribution Branch.....	1,134,257	586,537
Queen's Printer.....	131,240	208,827
Lottery Fund.....	9,363,698	8,100,431
Farm Income Assurance Fund.....	14,112,342	22,096,749
First Citizens Fund.....	5,210	
University Endowment Lands Administration.....	90,432	
Accrued interest receivable.....	13,093,097	11,743,546
Land sales—principal.....	3,356,853	4,659,831
Water rental and recording fees.....	985,041	510,368
Court fees.....	4,303,476	4,192,040
Sundry fees.....	23,792,668	18,805,193
Recoveries from Crown corporations.....	10,840,849	21,297,391
<i>Financial Administration Act, sec. 22</i> .....	10,236,611	7,643,822
Accounts receivable of consolidated Crown corporations:		
British Columbia Buildings Corporation.....	2,294,000	2,764,000
British Columbia Health Care Research Foundation.....	179,248	122,805
British Columbia Heritage Trust.....	59,974	68,292
British Columbia Housing Management Commission.....	4,242,002	8,938,565
British Columbia Petroleum Corporation.....	52,206,188	30,245,174
British Columbia Place Ltd. ....	1,129,000	1,340,000
British Columbia Systems Corporation.....	1,178,220	703,097
Creston Valley Wildlife Management Authority Trust Fund.....	3,319	
Discovery Foundation.....	149,568	164,709
Expo 86 Corporation.....	798,808	25,976
Health Facilities Association of British Columbia.....	498,488	796,716
Knowledge Network of the West Communications Authority.....	12,439	24,659
Legal Services Society.....	28,083	51,321
Medical Services Commission of British Columbia.....	1,666,579	673,232
Provincial Capital Commission.....	44,285	140,602
Science Council of British Columbia.....	35,096	50,259
Universities Council.....	2,615	
W.L.C. Developments Ltd. ....	606,478	
	<u>807,433,628</u>	<u>655,376,464</u>

### 4. Due From Crown Corporations and Agencies

	1984	1983
	\$	\$
Workers' Compensation Board of British Columbia.....	<u>1,502,000</u>	<u>1,502,000</u>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 5. Mortgages Receivable

	1984	1983
	\$	\$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼%.....	39,210,300	36,017,100
Provincial Home Acquisition—first and second mortgages pursuant to the <i>Provincial Home Acquisition Act</i> and the <i>Home Conversion and Leasehold Loan Act</i> , fully secured, with terms of up to 25 years and interest rates varying from 8¼% to 15% (net of provision for doubtful recoveries of \$2,000,000; 1983 \$500,000) .....	225,955,629	214,298,039
Mortgages receivable of the following Crown corporations:		
British Columbia Heritage Trust .....	153,782	154,696
British Columbia Place Ltd. ....	2,689,000	2,655,000
Health Facilities Association of British Columbia.....	5,046,670	5,243,223
	<u>273,055,381</u>	<u>258,368,058</u>

### 6. Prepaid Program Costs

	1984	1983
	\$	\$
British Columbia Petroleum Corporation, prepaid gas .....	105,818,083	65,536,556
<i>Guaranteed Available Income for Need Act</i> .....	62,743,055	56,831,444
<i>Hospital Insurance Act</i> .....	11,855,339	23,333,800
Other.....	11,855,339	11,775,107
	<u>180,416,477</u>	<u>157,476,907</u>

### 7. Inventories

	1984	1983
	\$	\$
British Columbia Liquor Distribution Branch.....	37,244,846	39,893,813
Ministry of Education .....	707,721	275,716
Ministry of Environment.....	519,080	559,517
Ministry of Finance .....	2,425,820	2,425,820
Ministry of Health .....	1,020,312	1,196,036
Ministry of Labour .....	198,141	164,643
Ministry of Municipal Affairs.....	2,745	1,500
Ministry of Provincial Secretary and Government Services .....	654,245	858,686
	<u>42,772,910</u>	<u>45,375,731</u>

### 8. Investments in Crown Corporations —at equity

	1984			1983
	Shares and Advances	Unremitted Equity	Total	Total
	\$	\$	\$	\$
British Columbia Cellulose Company .....	2	2,916,578	2,916,580	3,879,075
British Columbia Development Corporation .....	75,538,300	(20,932,464)	54,605,836	58,334,299
British Columbia Ferry Corporation.....	6,851,185	(13,708,000)	(6,856,815)	7,138,509
British Columbia Harbours Board .....				21,997,000
British Columbia Hydro and Power Authority .....	8,073,595	545,000,000	553,073,595	501,891,096
British Columbia Railway Company .....	37,350,601	93,919,000	131,269,601	40,554,001
British Columbia Steamship Company (1975) Ltd. ....	5	937,177	937,182	2,087,813
British Columbia Transit .....	55,000,000	(8,802,000)	46,198,000	54,410,000
Housing Corporation of British Columbia.....	1	4,447,000	4,447,001	4,076,001
Insurance Corporation of British Columbia.....		13,472,000	13,472,000	12,494,000
Ocean Falls Corporation.....		(2,098,345)	(2,098,345)	(37,203,213)
Pacific Coach Lines Limited .....	2	(2,382,388)	(2,382,386)	5,556,196
Surrey Farm Products Investments Ltd. ....	1	(592,163)	(592,162)	(589,613)
	<u>182,813,692</u>	<u>612,176,395</u>	<u>794,990,087</u>	<u>674,625,164</u>

For details of the computation of these figures see pages C 26 and C 27.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 8. Investments in Crown Corporations—at equity—Continued

#### (a) *British Columbia Cellulose Company*

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

#### (b) *British Columbia Harbours Board*

During the year ended March 31, 1984 the Legislature passed the *British Columbia Harbours Board Repeal Act*. The purpose of this Act was to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

Section 3 of the Act, which provides for the dissolution of the Board, will come into force by regulation of the Lieutenant Governor in Council.

Sections 4 and 5 of the Act, which provide for the transfer of assets and liabilities of the Board to the British Columbia Development Corporation and the British Columbia Railway Company, came into force October 31, 1983 by Order-in-Council. The Order fixed the date of the transfer as October 31, 1983, and established the value of the assets and liabilities to be transferred as that determined by applying the accounting principles used to produce the audited financial statements of the Board for the year ended March 31, 1983.

The Province received for the net assets transferred consideration of 111,156 shares at a par value of \$100 per share of British Columbia Railway Company and 121,183 shares at a par value of \$100 per share of British Columbia Development Corporation.

#### (c) *British Columbia Railway Company (the Railway)*

The Province holds the entire issued share capital of the Railway and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was \$257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was \$1,016,407,406 at March 31, 1984.

During the year ended March 31, 1980, the Province's investment, which amounted to \$185,572,900 was written down to one dollar and an additional investment of \$45 million made in March, 1982 was written off because of the cumulative deficit of the Railway.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of \$16 million in cash and a further 111,156 shares were acquired at a par value of \$100 each in exchange for the net railway assets of the British Columbia Harbours Board (see Note 8 (b)). In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the year ended March 31, 1984 the Government provided \$70 million to the Railway to be applied against its historic debt service charges for its fiscal year ended December 30, 1983 (see Note 20 regarding the debt restructuring of the Railway).

#### (d) *Housing Corporation of British Columbia (the Corporation)*

The operations of the Corporation are in the process of voluntary liquidation and the investment of \$6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of \$1 plus unremitted equity of \$4,447,000.

#### (e) *Ocean Falls Corporation (the Corporation)*

The Province, through the Corporation, is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of \$789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated \$12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year.

During the year ended March 31, 1984 the Government provided \$36 million to be applied against the bank indebtedness of the Corporation. Excluding the debt to the Province that has been forgiven, the Corporation had outstanding obligations of approximately \$4 million at March 31, 1984.



## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 8. Investments in Crown Corporations—at equity—Continued

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Corporation and to transfer its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(f) *Pacific Coach Lines Ltd. (the Company)*

In the July 7, 1983 Provincial Budget the Honourable Hugh Curtis, Minister of Finance, announced that the Government intended to give the private sector the opportunity to take over functions and activities not appropriate to Government. On March 31, 1984 the operations of the Company ceased and wind-up of the Company is currently in process.

### 9. Fiscal Agency Loans

	1984		
	Short-Term Promissory Notes	Long-Term Borrowings	Total
	\$	\$	\$
British Columbia Assessment Authority .....	3,578,940		3,578,940
British Columbia Transit .....		86,500,000	86,500,000
	<u>3,578,940</u>	<u>86,500,000</u>	<u>90,078,940</u>

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with section 41 of the *Financial Administration Act*, which was brought into force in October 1983. The related borrowings information is included in Note 14 on page B 17 and the Schedule of Public Debt on pages B 42 to B 47.

### 10. Property Under Development

	1984	1983
	\$	\$
Crown Land—real estate .....	53,419,774	64,502,224
W.L.C. Developments Ltd.—land .....	9,161,769	
	<u>62,581,543</u>	<u>64,502,224</u>

### 11. Fixed Assets

The values of fixed assets listed below are recorded in the accounts of the various consolidated entities, but for the purposes of these consolidated financial statements, the amounts have been reduced to a nominal value of \$1 to conform with the accounting policies of the Government.

	1984			1983
	Cost	Accumulated Depreciation and Amortization	Net	Net
	\$	\$	\$	\$
British Columbia Buildings Corporation .....	693,748,000	112,905,000	580,843,000	540,139,000
British Columbia Heritage Trust .....	905,590		905,590	745,902
British Columbia Housing Management Commission ..	619,408	536,589	82,819	217,612
British Columbia Petroleum Corporation .....	484,676	271,521	213,155	256,481
British Columbia Place Ltd. ....	271,882,000	2,339,000	269,543,000	220,874,000
British Columbia Systems Corporation .....	57,423,000	8,003,000	49,420,000	52,585,000
Discovery Foundation .....	9,378,838	333,933	9,044,905	8,861,311
Expo 86 Corporation .....	51,569,137		51,569,137	2,973,406
Health Facilities Association of British Columbia .....	73,859,076		73,859,076	
Knowledge Network of the West Communications Authority .....	2,675,646	1,180,603	1,495,043	1,298,735
Provincial Rental Housing Corporation .....	88,950,082	12,586,350	76,363,732	77,382,903
W.L.C. Developments Ltd. ....	525,055		525,055	
	<u>1,252,020,508</u>	<u>138,155,996</u>	<u>1,113,864,512</u>	<u>905,334,350</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

**12. Other Assets**

	1984	1983
	\$	\$
Investments—		
British Columbia Regional Hospital Districts Financing Authority bonds .....	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority bonds .....	44,075,786	44,071,501
British Columbia Resources Investment Corporation .....	617	617
British Columbia Housing and Employment Development Financing Authority .....		935,838
Loans under the—		
<i>Farm Product Industry Act</i> .....	661,277	670,277
<i>Ministry of Industry and Small Business Development Act</i> .....	55,437,263	27,724,794
<i>Agricultural Land Development Act</i> .....	18,798,331	19,395,812
Oyster Seed Program .....	10,567	18,152
Advances—		
City of Penticton .....	150,000	150,000
British Columbia Central Credit Union under Housing Initiative Program Agreement ..	96,342,805	172,215,965
<i>Homeowner Assistance Act</i> .....	72,826,465	39,198,096
<i>Agricultural Land Commission Act</i> .....	672,952	641,775
Unamortized discount and issue costs on Public Debt .....	3,784,994	8,720,920
Other .....	404,493	
Investments and Loans—consolidated Crown corporations		
British Columbia Petroleum Corporation .....	32,454,594	
Creston Valley Wildlife Management Authority Trust Fund .....	88,591	
Knowledge Network of the West Communications Authority .....	1,963,801	1,787,629
Deferred charges—consolidated Crown corporations		
British Columbia Buildings Corporation .....		43,767,000
British Columbia Petroleum Corporation .....	246,952	299,506
British Columbia Place Ltd. ....	875,000	866,000
Discovery Foundation .....	3,228,513	3,225,660
Expo 86 Corporation .....		5,506,278
Health Facilities Association of British Columbia .....	117,964	117,964
Provincial Capital Commission .....	1,778	4,608
	<u>344,142,743</u>	<u>381,318,392</u>

**13. Accounts Payable and Accrued Liabilities**

	1984	1983
	\$	\$
Consolidated Revenue Fund .....	589,539,315	438,360,154
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation .....	49,186,731	44,038,856
British Columbia Health Care Research Foundation .....	1,863,997	1,642,277
British Columbia Heritage Trust .....	16,130	26,243
British Columbia Housing Management Commission .....	3,595,383	1,945,104
British Columbia Petroleum Corporation .....	70,866,948	24,326,513
British Columbia Place Ltd. ....	16,435,440	22,387,000
British Columbia Systems Corporation .....	16,201,817	15,367,485
Creston Valley Wildlife Management Authority Trust Fund .....	1,296	764
Discovery Foundation .....	575,764	696,571
Expo 86 Corporation .....	10,680,747	2,363,182
Health Facilities Association of British Columbia .....	6,639,292	5,249,514
Knowledge Network of the West Communications Authority .....	176,172	393,341
Legal Services Society .....	2,717,305	3,127,363
Medical Services Commission of British Columbia .....	99,092,106	90,363,868
Provincial Capital Commission .....	167,487	177,306
Provincial Rental Housing Corporation .....		4,455,830
Science Council of British Columbia .....	53,801	42,670
Universities Council .....	26,252	25,455
W.L.C. Developments Ltd. ....	550,661	
	<u>868,386,644</u>	<u>654,989,496</u>



**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

**14. Due to Crown Corporations and Agencies**

	1984	1983
	\$	\$
British Columbia Assessment Authority.....	256,980	20,470
British Columbia Development Corporation .....	732,324	927,000
British Columbia Hydro and Power Authority .....	500,000	
British Columbia Institute of Technology .....	1,478,407	
British Columbia Transit .....	1,005,000	
Insurance Corporation of British Columbia .....		3,896,893
Pacific Vocational Institute .....	851,743	
Simon Fraser University.....	1,604,594	1,276,191
University of British Columbia.....	3,996,736	3,330,684
University of British Columbia Health Sciences Centre .....		26,473
University of Victoria.....	978,995	940,596
	<u>11,404,779</u>	<u>10,418,307</u>

**15. Deferred Revenue**

	1984	1983
	\$	\$
Taxation—property tax.....		6,288,520
Natural Resources Revenue—		
Minerals—permits and fees .....	26,991,000	19,041,000
Water resources—water rentals and recording fees .....	46,949,385	43,934,002
Timber harvesting, rentals and fees .....	5,413,518	5,148,615
Forest Protection Agreement .....	334,535	538,831
Other Revenue—		
Licence Revenue <sup>1</sup> .....	71,138,000	
Beautiful British Columbia Magazine.....		1,073,250
Land leases .....	4,253,164	2,963,212
Land sales .....	3,207,713	
Miscellaneous sales and services .....	3,100,531	1,683,399
Contributions From the Federal Government—		
Canada Assistance Plan.....	23,405,476	7,712,328
Other shared cost programs.....		2,888,333
Deferred Revenue of consolidated Crown corporations:		
British Columbia Housing Management Commission .....	117,089	270,480
British Columbia Petroleum Corporation.....	34,241,135	14,533,618
British Columbia Place Ltd.....	1,750,000	536,000
British Columbia Systems Corporation.....	957,000	1,539,000
Creston Valley Wildlife Management Authority Trust Fund .....	950	
Discovery Foundation.....	110,162	69,970
Expo 86 Corporation .....	1,015,823	
Medical Services Commission of British Columbia.....	25,708,305	31,619,002
Provincial Capital Commission .....	10,289	8,653
	<u>248,704,075</u>	<u>139,848,213</u>

<sup>1</sup> Deferred motor vehicle licencing revenue represents amounts received prior to the fiscal year-end that will be earned in a subsequent fiscal year. Prior to this deferral, revenue generated from the sale of motor vehicle licences and permits amounted to \$110,965,653 for the year ended March 31, 1984. (See page B 29 for licence revenue detail.)

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 16. Public Debt

	1984			1983	
	Less				
	Gross Debt	Sinking Funds Accumulated	Debt Held by Consolidated Entities	Net Debt	Net Debt
	\$	\$	\$	\$	\$
Debt issued by:					
Consolidated Revenue Fund <sup>1</sup> .....	1,833,866,226			1,833,866,226	883,147,790
Crown Corporations:					
British Columbia Buildings Corporation <sup>1</sup> .....	685,700,000	21,857,000	163,768,136	500,074,864	528,612,000
British Columbia Petroleum Corporation .....	30,000,000			30,000,000	30,000,000
British Columbia Place Ltd. ....	63,704,000		33,704,000	30,000,000	
British Columbia Systems Corporation .....	59,226,000	1,275,000		57,951,000	62,811,000
Health Facilities Association of British Columbia .....	96,031,646	10,600,187		85,431,459	79,765,604
Provincial Rental Housing Corporation .....	70,955,207		24,361,996	46,593,211	46,711,784
W.L.C. Developments Ltd. ....	11,381,852			11,381,852	
	<u>2,850,864,931</u>	<u>33,732,187</u>	<u>221,834,132</u>	<u>2,595,298,612</u>	<u>1,631,048,178</u>

Net debt repayment due in the next fiscal year is \$1,318 million and due within the next five years is \$1,910 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section G for Crown corporations' financial statements and to the Schedule of Public Debt in Section B for Combined General and Special Fund details.

<sup>1</sup> The 1984 Gross Debt is net of unamortized discount in the amount of \$24,819,265 for the Consolidated Revenue Fund and \$36,186,000 for the British Columbia Buildings Corporation.

### 17. Contingencies and Commitments

#### (a) Guaranteed Debt

Guaranteed debt as at March 31, 1984 totalled \$12,076 million. Included in guaranteed debt is the debt of municipalities and other local governments, Crown corporations and private enterprises guaranteed by the Province and Crown corporations as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on pages C 28 and C 29 for details.

#### (b) Contingent Liabilities

##### (i) General

There are various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these consolidated financial statements.

##### (ii) British Columbia Hydro and Power Authority (B.C. Hydro)

The powerplant and concrete dam contractor on the Revelstoke Project has made claims that he had to incur substantial unanticipated costs. The contractor has submitted claims with respect to the work performed to date and estimated to completion to a maximum amount of \$128 million.

It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction costs and included in fixed assets.

##### (iii) British Columbia Transit

During the fiscal year 1981/82, \$60 million was received from the Government of Canada to be applied to the purchase of vehicles and the prebuild section of the advanced light rapid transit project. British Columbia Transit is contingently liable for repayment of some or all of the funds until such time as certain provisions of the agreement dated February 26, 1982 have been completed.

#### (c) General Commitments

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 17. Contingencies and Commitments — Continued

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of \$67 million and for unused vacation and other leave entitlements of \$40 million. Commitments for capital construction projects totalled approximately \$177 million. Minimum payments under leases and other operating commitments totalled approximately \$280 million over the next five years.

Approved capital commitments for those entities reported on the equity basis total approximately \$783 million and minimum payments under operating leases total approximately \$27 million over the next five years.

#### British Columbia Railway Company — Tumbler Ridge Branch Line

In 1981 the British Columbia Railway Company (the Railway) began construction of the 129 kilometre Tumbler Ridge Branch Line to the coal fields located in northeast British Columbia. It was the intent of the Province to ensure the Railway fully recovered both the project's construction and financing costs related to this project. The Province has provided \$61 million share capital to the Railway since inception of this project to reimburse the Railway for capitalized interest incurred and to contribute to construction costs.

During fiscal 1983/84, by agreement the Province assigned to the Railway the Province's rights to certain freight related revenues generated by this project. In return, the Railway assumed all responsibility for the construction and financing costs associated with the Tumbler Ridge Branch Line, thereby ending any future commitments by the Province in connection with the construction, financing and operating costs of the Tumbler Ridge Branch Line (*see* note 20).

#### (d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

	Public Service Superannuation as at March 31, 1980 <sup>1</sup>	Teachers' Pension as at December 31, 1980 <sup>1</sup>
	<u>\$</u>	<u>\$</u>
Assets		
Fund.....	1,069,594,000	716,697,000
Present value of future contributions .....	<u>1,071,750,000</u>	<u>1,805,273,000</u>
	2,141,344,000	2,521,970,000
Unfunded Liability.....	<u>631,172,000</u>	<u>1,019,270,000</u>
Total Actuarial Liability.....	<u><u>2,772,516,000</u></u>	<u><u>3,541,240,000</u></u>

*See* Section H of the Public Accounts for further details of these plans.

<sup>1</sup> New actuarial valuations are currently in process.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 18. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1983 cumulative actuarial liabilities exceeded the funded balances by approximately \$434 million. (1982: \$504 million.)

### 19. Fiscal Stabilization Program

During the year the Government made a claim in respect of the 1982/83 fiscal year against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. On March 29, 1984, the Federal Government made an interim payment of \$80 million to the Province. A further \$59 million has been accrued for the estimated amount owing. Final settlement to the Province must be made no later than May 31, 1985.

### 20. Subsequent Events

#### British Columbia Railway Company

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) \$407,642,191 (Canadian) and \$17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of \$690,827,000 (Canadian) and \$25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of \$25 per share. The common shares of BC Rail Ltd. are owned as to 25% by British Columbia Railway Company and as to 75% by BCR Properties Ltd., which is 100% owned by British Columbia Railway Company.

The proceeds of \$200 million from the sale of these shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from British Columbia Railway Company, which in turn, applied the \$200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line (see note 17 (c)).

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail.

#### British Columbia Hydro and Power Authority (B.C. Hydro)

The accounting policies of B.C. Hydro conform to accounting principles generally accepted in Canada for commercial enterprises.

In June 1983, the Canadian Institute of Chartered Accountants issued an accounting recommendation relating to foreign currency translation which will require B.C. Hydro to change its present accounting policy of translating long-term debt payable in United States currency into Canadian currency at the rates of exchange prevailing at the date the debt was incurred. The new recommendation requires that all long-term debt be translated at the rate of exchange prevailing at the date of the balance sheet, with the resulting gain or loss deferred and systematically amortized over the remaining life of the debt. B.C. Hydro intends to adopt the new policy and has elected to do so on a retroactive basis as of April 1, 1984.

#### British Columbia Systems Corporation (the Corporation)

On August 31, 1983 the Government announced plans to offer all or part of the Corporation for sale to the private sector. Subsequent to March 31, 1984 the Government announced its decision to reject all bids for the Corporation. The Government also announced its plans to streamline the Corporation and to privatize part of the Corporation's services.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

**21. Comparatives**

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.



**CONSOLIDATED FINANCIAL STATEMENTS**  
**SCHEDULE OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

CROWN SERVICE CORPORATIONS  
RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation  
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES  
RECORDED ON CONSOLIDATED BASIS

British Columbia Health Care Research Foundation  
British Columbia Heritage Trust  
British Columbia Housing Management Commission  
British Columbia Petroleum Corporation  
British Columbia Place Ltd.  
Creston Valley Wildlife Management Authority Trust Fund  
Discovery Foundation  
Expo 86 Corporation  
Health Facilities Association of British Columbia  
Knowledge Network of the West Communications Authority  
Legal Services Society  
Medical Services Commission of British Columbia  
Provincial Capital Commission  
Provincial Rental Housing Corporation  
The Science Council of British Columbia and Secretariat on Science, Research and  
Development (Science Council of British Columbia)  
Universities Council  
W.L.C. Developments Ltd.

TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES  
RECORDED ON EQUITY BASIS

British Columbia Cellulose Company  
British Columbia Development Corporation  
British Columbia Ferry Corporation  
British Columbia Harbours Board  
British Columbia Hydro and Power Authority  
British Columbia Railway Company  
British Columbia Steamship Company (1975) Ltd.  
British Columbia Transit (Formerly Urban Transit Authority)  
Housing Corporation of British Columbia  
Insurance Corporation of British Columbia—excluding the Insurance (Motor Vehicle) Act  
Fund  
Metro Transit Operating Company  
Ocean Falls Corporation  
Pacific Coach Lines Limited  
Surrey Farm Products Investments Ltd.

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W.L.C. Developments Ltd. has been added to Provincial Corporations and Agencies in the current fiscal year.



# **CONSOLIDATED FINANCIAL STATEMENTS** **SCHEDULE OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS** **FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984		1983			
	Adjustments to net assets per consolidated Crown corporations' financial statements \$	Earnings (losses) prior to consolidation \$	Accounting Policy Adjustments <sup>1</sup>		Net earnings (losses) for the year \$	Net earnings (losses) for the year \$
			Fixed assets \$	Other \$		
<b>Crown Service Corporations</b>						
British Columbia Buildings Corporation	8,512,000	(20,000)	(41,377,000)	(858,000)	(33,723,000)	(24,693,931)
British Columbia Systems Corporation	(1,417,000)		3,165,000	(346,000)	1,382,000	(32,132,000)
	<u>7,095,000</u>	<u>(20,000)</u>	<u>(38,212,000)</u>	<u>(1,204,000)</u>	<u>(32,341,000)</u>	<u>(56,825,931)</u>
<b>Provincial Corporations and Agencies</b>						
British Columbia Health Care Research Foundation	(222,900)	(42,362)	(265,262)		(265,262)	(162,390)
British Columbia Heritage Trust	(97,990)		(97,990)	(159,688)	(257,678)	64,164
British Columbia Housing Management Commission	(1,251,835)	288,172	(963,663)	134,793	(828,870)	5,842,316
British Columbia Petroleum Corporation <sup>2</sup>	163,056,775	(140,525,863)	22,530,912	43,326	43,326	31,587
British Columbia Place Ltd.	(162,000)		(162,000)	(48,669,000)	(48,831,000)	(153,063,000)
Creston Valley Wildlife Management Authority Trust Fund	17,585		17,585		19,682	15,079
Discovery Foundation	(1,044,292)		(1,044,292)	(183,594)	(1,227,886)	6,667,298
Expo 86 Corporation				(48,595,731)	(44,341,015)	(3,268,345)
Health Facilities Association of British Columbia <sup>3</sup>	(658,918)	60,655,470	59,996,552	(73,859,076)	(13,862,524)	(27,123,037)
Knowledge Network of the West Communications Authority	25,021		25,021	(196,308)	(171,287)	352,745
Legal Services Society	(945,194)		(945,194)		(945,194)	(1,910,120)
Medical Services Commission of British Columbia <sup>4</sup>	(9,928,936)	130,054,986	120,126,050		120,126,050	(6,526,307)
Provincial Capital Commission	(235,240)		(235,240)		(235,228)	(35,163)
Provincial Rental Housing Corporation	1,019,171	(1,019,171)		1,019,171	1,019,171	984,653
Science Council of British Columbia	(1,166,708)		(1,166,708)		(1,166,708)	(411,059)
Universities Council	(89,718)		(89,718)		(89,718)	21,245
University of British Columbia Health Sciences Centre <sup>5</sup>						1,234,000
W.L.C. Developments Ltd.	(12,115,984)		(12,115,984)	(525,055)	(2,191,039)	
	<u>136,198,837</u>	<u>49,411,232</u>	<u>185,610,069</u>	<u>(170,991,162)</u>	<u>6,794,820</u>	<u>(177,286,334)</u>
Total	<u>143,293,837</u>	<u>49,391,232</u>	<u>192,685,069</u>	<u>(209,203,162)</u>	<u>(25,546,180)</u>	<u>(234,112,265)</u>

<sup>1</sup> Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in note 1, Basis of Accounting, page C 11.

<sup>2</sup> The B.C. Petroleum Corporation adjustment to net assets (\$140,525,863), comprises transfers to the Province of \$143,700,000 and a retroactive increase in income of \$3,174,137. (See section G of the Public Accounts for complete financial statements of the corporation.)

<sup>3</sup> The Health Facilities Association of B.C. adjustment to net assets of \$60,655,470 represents a change in accounting policy to record hospital grants for equipment and construction as non-current assets.

<sup>4</sup> The Province absorbed the Medical Services Commission's working capital deficiency which amounted to \$130,054,986 at the end of the year.

<sup>5</sup> University of British Columbia Health Sciences Centre became a Hospital Society by means of a transfer agreement with the University of British Columbia, effective March 31, 1982, and it is no longer considered appropriate to consolidate this entity. Net equity has been written off in the previous year.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**SCHEDULE OF EQUITY IN COMMERCIAL ENTERPRISES**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984					
	British Columbia Cellulose Company	British Columbia Development Corporation <sup>1</sup>	British Columbia Hydro and Power Authority	Housing Corporation of British Columbia	Insurance Corporation of British Columbia <sup>2</sup>	Surrey Farm Products Investments Ltd.
	\$	\$	\$	\$	\$	\$
	(962,495)	(21,285,763)	51,179,000	371,000	978,000	(2,549)
<b>Earnings (losses) for the year before extraordinary items</b>	<b>28,553,541</b>					<b>28,553,541</b>
<b>Extraordinary items</b>						
Net earnings (losses) for the year	(962,495)	(21,285,763)	51,179,000	371,000	978,000	(2,549)
Unremitting earnings (losses)—beginning of year	3,879,073	353,299	493,821,000	2,174,000	12,494,000	(589,614)
Transfers from (to) Government						
Unremitting earnings (losses)—end of year	2,916,578	(20,932,464)	545,000,000	2,545,000	13,472,000	(592,163)
Equity contributed and transferred				1,902,000		
Unremitting equity—end of year	2,916,578	(20,932,464)	545,000,000	4,447,000	13,472,000	(592,163)
Recorded by the Government:						
Shares and other investments	2	54,618,300	8,073,595	1		1
Advances		20,920,000				
Total Equity	2,916,580	54,605,836	553,073,595	4,447,001	13,472,000	(592,162)
	<b>62,691,899</b>					<b>62,691,899</b>
	<b>20,920,000</b>					<b>20,920,000</b>
	<b>625,824,505</b>					<b>625,824,505</b>

<sup>1</sup> The amount shown above for the British Columbia Development Corporation does not include \$26,277,220 of the Government of British Columbia's funds held in trust and administered by the Corporation under the Low Interest Loan Assistance Program (L.I.L.A.P.).

<sup>2</sup> The amount shown above for the Insurance Corporation of British Columbia does not include the activities of the Insurance (Motor Vehicle) Act Fund, which operates as a self-sustaining entity; the profit for the year ended December 31, 1983 in this Fund was \$4,336,000.

**CONSOLIDATED FINANCIAL STATEMENTS**  
**SCHEDULE OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES**  
**FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

	1984				1983			
	British Columbia Ferry Corporation	British Columbia Harbours Board	British Columbia Railway Company Ltd.	British Columbia Steamship Company (1975)	Pacific Coast Lines Limited	Transportation Companies Total	Commercial Enterprises (page C 26)	Transportation Companies and Commercial Enterprises Total
Earnings (losses) for the year before Provincial grants .....	\$ (57,996,809)	\$ 1,237,000	\$ (14,172,000)	\$ (1,150,631)	\$ (85,529,000)	\$ (162,655,934)	\$ 28,553,541	\$ (134,102,393)
Provincial grants .....	43,000,000		54,139,000		77,317,000	180,060,412		180,060,412
Earnings and (losses) for the year before extraordinary items .....	(14,996,809)	1,237,000	39,967,000	(1,150,631)	(8,212,000)	17,404,478	28,553,541	45,958,019
Extraordinary items .....					(8,498,500)	(8,498,500)		(8,498,500)
Net earnings (losses) for the year .....	(14,996,809)	1,237,000	39,967,000	(1,150,631)	(8,212,000)	8,905,978	28,553,541	37,459,519
Unremitting earnings (losses)—beginning of year .....	1,288,809	21,997,000	(314,106,000)	(7,599,917)	(590,000)	(295,945,280)	459,944,140	163,998,860
Transfers from (to) Government .....							36,228,520	36,228,520
Unremitting earnings (losses)—end of year .....	(13,708,000)	23,234,000	(274,139,000)	(8,750,548)	(8,802,000)	(287,039,302)	524,726,201	237,686,899
Equity contributed and transferred .....		(23,234,000)	368,058,000	9,687,725	2,491,366	357,003,091	17,486,405	374,489,496
Unremitting equity—end of year <sup>1</sup> .....	(13,708,000)		93,919,000	937,177	(8,802,000)	69,963,789	542,212,606	612,176,395
Recorded by the Government:								
Shares and other investments .....	6,851,185		37,350,601	5	2	44,201,793	62,691,899	106,893,692
Advances .....					55,000,000	55,000,000	20,920,000	75,920,000
Total Equity .....	(6,856,815)		131,269,601	937,182	46,198,000	169,165,582	625,824,505	794,990,087

<sup>1</sup> The net increase in unremitting equity from \$537,489,356 in 1982/83 to \$612,176,395 in 1983/84 of \$74,687,039 is comprised of the net increase in unremitting earnings of \$73,688,039 and the net increase in equity contributed and transferred of \$999,000. (Refer to C 9).

<sup>2</sup> The Metro Transit Operating Company collects and remits all operating revenues to British Columbia Transit and is reimbursed by British Columbia Transit for its gross operating expenditures; the annual operating agreements expire March 31, 1985.

# **CONSOLIDATED FINANCIAL STATEMENTS SCHEDULE OF GUARANTEED DEBT FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Debt of municipalities and other local governments, Crown corporations and private enterprises explicitly guaranteed by the Province and Crown corporations under the authority of a statute as to net principal and accrued interest outstanding.

	1984		1983	
	Gross Outstanding <sup>2</sup>	Net Sinking Funds <sup>2</sup>	Net Outstanding	Net Outstanding
	\$	\$	\$	\$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the <i>School Act</i> , sec. 232 (principally funded)	1,314,232,866			
Less: held by British Columbia School Districts Capital Financing Authority	(1,314,232,866)			
(2) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9	27,602,601			
Less: held by the British Columbia Educational Institutions Capital Financing Authority	(27,602,601)			
(3) Guarantees authorized pursuant to the <i>Hospital District Act</i> , sec. 41	748,479,869			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(748,479,869)			
(4) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3 (serials)	8,795,003		8,795,003	14,892,573
(5) Guarantees authorized pursuant to the <i>Municipal Act</i> , part 25, sec. 854, debentures (principally serials)	24,849,056	8,615,915	16,233,141	17,387,901
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	10,345,080	10,345,080		
Subtotal, municipalities and other local governments	43,989,139	18,960,995	25,028,144	32,280,474
Health and education—				
(7) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9—				
Debentures—funded <sup>1</sup>	407,814,851	22,536,010	385,278,841	310,608,785
(8) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9—	939,263,656	197,470,835	741,792,821	686,799,288
(9) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 91—	1,533,119,342	540,732,275	992,387,067	1,013,943,981
Debentures—funded	4,245,316		4,245,316	8,022,681
— unfunded				
Subtotal, health and education	2,884,443,165	760,739,120	2,123,704,045	2,019,374,735
Economic development—				
(10) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	3,494,510		3,494,510	4,249,675
(11) Guarantees authorized pursuant to the <i>British Columbia Cellulose Company Act</i> , sec. 81—	9,053,926		9,053,926	13,130,046
(12) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 101—				
Bonds and debentures—funded	774,990,612	155,548,516	619,442,096	642,875,212
Notes—unfunded	370,205,813		370,205,813	233,775,244
Capital leases	26,759,497		26,759,497	
(13) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 221—				
Bonds and debentures	78,821,867	398,740	78,423,127	37,648,682
Notes	101,228,767		101,228,767	20,005,068
Capital leases	60,533,101		60,533,101	26,429,242

(14) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 <sup>1</sup> Less: held by the British Columbia Housing and Employment Development Financing Authority.....	263,949,579 (182,509,798)	81,439,781 62,229,003 3,807,820	142,934,301 4,118,039
Notes.....			
(15) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2.....			
(16) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 <sup>1</sup> — Bonds and debentures—unfunded series —notes.....	43,559,025	43,559,025	28,688,686 30,271,068 6,226,751
(17) Guarantees authorized pursuant to the <i>Harbour Board Act</i> , secs. 18 and 30.1 <sup>1</sup> .....	6,607,660	6,607,660	
(18) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 <sup>1</sup> — Bonds and debentures.....	189,348,698	189,348,698	6,191,788 2,012,888
Notes.....			
(19) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. <sup>1</sup> .....	4,782,119	4,782,119	3,936,895
Subtotal, economic development.....	1,816,862,199	1,660,914,943	1,202,493,585
Utilities —			
(20) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 <sup>1</sup> — Bonds and debentures—funded.....	9,061,164,502	725,380,997	7,661,336,557
Grand total, all guaranteed debt.....	13,806,459,005	1,661,028,368	10,915,485,351
Less: Amounts included above held as investments within the Consolidated Entity.....	89,378,164	19,725,317	90,513,685
Net total, all guaranteed debt.....	13,717,080,841	1,641,303,051	10,824,971,666

<sup>1</sup> See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

<sup>2</sup> Gross outstanding debt as at March 31, 1984 includes accrued interest of \$422.3 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1984.

Sinking funds comprise cash and investments recorded at cost, plus accrued interest of \$38.6 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately \$1,459 million at March 31, 1984 (1983: \$1,292 million); however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized.

The Government is directly responsible for paying 57.6 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1983/84 these contributions totalled approximately \$297 million or 80 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies \$3.1 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government (\$3.7 billion) are subject to redemption on six months' notice by the Federal Minister of Finance. Between the year end and August 15, 1984 there have been additional debt issues net of redemptions, guaranteed by the Province totalling \$96.6 million.





TRUST FUNDS

CONTENTS

	Page
Preamble .....	D 3
Report of the Auditor General .....	D 5
Statement of Financial Position .....	D 6
Statement of Changes in Trust Balances .....	D 8
Notes to Trust Funds Financial Statements .....	D 10
Schedule of Investment Portfolio .....	D 13





## TRUST FUNDS

### PREAMBLE

Trust Funds include amounts held and administered in trust for others; the Government has no power of appropriation over these funds. Basically two types of accounts exist: actively managed funds and custodial deposits. The actively managed funds require the Government to perform the following functions—set investment policy; control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous transactions related to the funds. The Government's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes. Each category is more fully described in Note 1 to these Trust Funds financial statements.



**REPORT OF THE AUDITOR GENERAL  
ON THE TRUST FUNDS FINANCIAL STATEMENTS  
INCLUDED IN THE PUBLIC ACCOUNTS  
OF THE PROVINCE OF BRITISH COLUMBIA**



Province of  
British Columbia

Office of the  
Auditor General  
Province of British Columbia

8 Bastion Square  
Victoria  
British Columbia  
V8V 1X4

*To the Legislative Assembly  
of the Province of British Columbia  
Parliament Buildings  
Victoria, British Columbia*

I have examined the Trust Funds Financial Statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section D of the Public Accounts, and the related supplementary schedule contained in sub-sections D13 through D16. These financial statements are:

Statement of Financial Position  
Statement of Changes in Trust Balances

(including Notes to Trust Funds Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these trust funds financial statements present fairly the financial position of the Trust Funds of the Government of the Province of British Columbia as at March 31, 1984 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to the trust funds financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

A handwritten signature in cursive script, reading "Erma Morrison".

ERMA MORRISON, F.C.A.  
Auditor General

Victoria, British Columbia  
31 August 1984

# **TRUST FUNDS** **STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1984**

Actively Managed:	Cash and Temporary Investments	Receivables	Other Investments <sup>1</sup>	Shares <sup>2</sup>	Accounts Payable	Trust Balances 1984	Trust Balances 1983
	\$	\$	\$	\$	\$	\$	\$
Superannuation and Pension Funds							
Public Service Superannuation Fund	791,451,852	59,070,671	930,172,981	16,440,706	(1,977,840)	1,795,158,370	1,537,845,063
Municipal Superannuation Fund	545,170,665	72,010,659	1,168,310,318		(2,603,996)	1,782,887,646	1,509,257,802
Teachers' Pension Fund	434,083,908	55,227,229	879,664,381		(3,204,022)	1,365,771,496	1,157,143,453
College Pension Fund	65,032,542	4,810,939	42,770,446		(1,296,791)	111,317,136	90,451,166
British Columbia Hydro and Power Authority Pension Fund	131,576,097	16,015,286	287,404,804		(3,767,171)	431,229,016	374,064,816
British Columbia Power Commission Superannuation Fund	5,743,583	676,629	21,883,886		(84,995)	28,219,103	27,286,908
British Columbia Railway Company Pension Fund	40,047,162	4,108,764	60,674,373		(37,550)	104,792,749	86,868,191
Members of the Legislative Assembly Superannuation Account	2,080,822	128,529	1,100,528		(102,423)	3,207,456	3,794,047
Workers' Compensation Board Superannuation Fund	504,558	2,007,095	52,384,526		(13,299)	54,882,880	44,602,278
Total Superannuation and Pension Funds	2,015,691,189	214,055,801	3,444,366,243	16,440,706	(13,088,087)	5,677,465,852	4,831,313,724
Sinking Funds							
British Columbia Buildings Corporation	19,431,502	387,869	2,043,717			21,863,088	15,438,515
British Columbia Educational Institutions Capital Financing Authority	20,909,863	632,645	1,000,000		(6,498)	22,536,010	13,313,981
British Columbia Hydro and Power Authority	262,266,522	17,251,997	445,862,478			725,380,997	587,696,889
British Columbia Railway Company (note 3)	42,782,205	3,081,890	109,704,004		(19,583)	155,548,516	131,178,905
British Columbia Regional Hospital Districts Financing Authority	109,373,601	5,291,254	82,840,374		(34,394)	197,470,835	154,978,842
British Columbia School Districts Capital Financing Authority	215,047,009	11,409,741	237,487,148		(59,622)	463,884,276	379,673,340
Greater Vancouver Sewerage and Drainage District	7,216,042	601,994	15,465,046		(7,688)	23,275,394	25,718,239
Other	5,552,813	326,740	4,413,919		(3,540)	10,289,932	8,251,363
Total Sinking Funds	682,579,557	38,984,130	898,816,686		(131,325)	1,620,249,048	1,316,250,074

Other Managed Trust Funds	5,013,336	4,755		5,015,599	(2,492)	8,016,567
British Columbia Buildings Corporation Trust	130,469,068	10,751,425		141,192,665	(27,828)	682
British Columbia Development Corporation Trust	4,000,000	2,643		3,995,096	(7,547)	8,675,902
British Columbia Ferry Corporation Trust						
British Columbia Housing and Employment Development Financing Authority Trust	5,772,649	227,125		5,999,774		8,202,138
British Columbia Hydro and Power Authority Trust	191,130,883	3,388,788		194,495,664	(24,007)	97,125,039
British Columbia Railway Company Trust	2,765,269	7,128		2,772,397		9,086,360
British Columbia School Districts Capital Financing Authority Trust	169,919	1,517,559	65,558,963	67,246,415	(26)	59,988,363
British Columbia Systems Corporation Trust	148	19		167		7,618,375
British Columbia Transit Trust	61,905,174	457,350		62,346,473	(16,051)	8,329
Health Facilities Association of British Columbia Trust	12,834,261	372,501		13,202,298	(4,464)	18,153,062
Public Service Long Term Disability Plan	30,369,974	1,763,587	1,987,015	32,759,171	(1,361,405)	32,759,171
Crown Corporations Long Term Disability Plan	5,374,707	483,112	346,260	6,006,459	(197,620)	6,486,397
Travel Industry Development Subsidiary Agreement		3,729,275		3,729,275		
University of Victoria Engineering Complex Capital Account	16,000,000			16,000,000		
Other	7,714,617	185,443		7,803,954	(96,106)	8,511,237
Total Other Managed Trust Funds	473,520,005	22,890,710	67,892,238	562,565,407	(1,737,546)	264,631,622
Custodial Deposits:						
Held Under the Jurisdiction of:						
Public Trustee and Official Administrators	135,657,007	3,955,264	42,033,942	181,646,213		177,763,344
Supreme and County Court Rules (Suitors' Funds)	38,105,940		22,784,882	60,890,822		53,918,926
Workers' Compensation Board	597,613,359	43,487,212	969,977,266	1,610,940,695	(137,142)	1,328,299,232
Other Acts and Miscellaneous Deposits	26,412,100	551,827	20,211,050	47,174,977		52,785,157
Total Custodial Deposits	797,788,406	47,994,303	1,055,007,140	1,900,652,707	(137,142)	1,612,766,659
Total Trust Funds	3,969,579,157	323,924,944	5,466,082,307	9,760,933,014	(15,094,100)	8,024,962,079

<sup>1</sup> Comprised mainly of long term, fixed interest Investments.

<sup>2</sup> Consist of shares held in public companies as authorized under section 36 of the *Financial Administration Act* (S.B.C. 1981, chap. 15).  
The accompanying notes and supplementary schedule are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:



D. L. EMERSON  
Deputy Minister of Finance and Secretary of Treasury Board



D. B. MARSON  
Comptroller General



# TRUST FUNDS STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1984

Actively Managed: Superannuation and Pension Funds	Contributions and Transfers In \$	Investment Income \$	Pension Payments and Transfers Out \$	Administration Fees and Other \$	Net Change \$	Trust Balances 1983 \$	Trust Balances 1984 \$	Trust Balances 1983 \$
Public Service Superannuation Fund .....	175,609,811	171,476,764	(87,777,704)	(1,995,564)	257,313,307	1,795,158,370	1,537,845,063	
Municipal Superannuation Fund .....	207,573,918	163,818,794	(94,452,538)	(3,310,330)	273,629,844	1,782,887,646	1,509,257,802	
Teachers' Pension Fund .....	164,703,556	126,066,003	(80,758,442)	(1,383,074)	208,628,043	1,365,771,496	1,157,143,453	
College Pension Fund .....	12,964,201	10,064,473	(2,016,171)	(146,533)	20,865,970	111,317,136	90,451,166	
British Columbia Hydro and Power Authority Pension Fund .....	40,235,379	42,419,608	(25,117,321)	(373,466)	57,164,200	431,229,016	374,064,816	
British Columbia Power Commission Superannuation Fund .....	32,278	2,396,440	(1,476,445)	(20,078)	932,195	28,219,103	27,286,908	
British Columbia Railway Company Pension Fund .....	10,552,310	9,656,903	(2,222,632)	(62,023)	17,924,558	104,792,749	86,868,191	
Members of the Legislative Assembly Superannuation Account .....	1,446,922	319,530	(2,353,043)		(586,591)	3,207,456	3,794,047	
Workers' Compensation Board Superannuation Fund .....	7,256,329	5,687,956	(2,663,683)		10,280,602	54,882,880	44,602,278	
Total Superannuation and Pension Funds .....	620,374,704	531,906,471	(298,837,979)	(7,291,068)	846,152,128	5,677,465,852	4,831,313,724	
<b>Sinking Funds</b>								
British Columbia Buildings Corporation .....	4,463,070	1,961,503			6,424,573	21,863,088	15,438,515	
British Columbia Educational Institutions Capital Financing Authority .....	7,410,736	1,834,519		(23,226)	9,222,029	22,536,010	13,313,981	
British Columbia Hydro and Power Authority .....	79,792,949	72,409,842	(14,518,683)		137,684,108	725,380,997	587,696,889	
British Columbia Railway Company (note 3) .....	8,807,116	17,206,848	(1,571,250)	(73,103)	24,369,611	155,548,516	131,178,905	
British Columbia Regional Hospital Districts Financing Authority .....	23,109,890	19,509,808		(127,705)	42,491,993	197,470,835	154,978,842	
British Columbia School Districts Capital Financing Authority .....	35,195,417	49,250,746	(9,450)	(225,777)	84,210,936	463,884,276	379,673,340	
Greater Vancouver Sewerage and Drainage District .....	830,722	3,126,654	(6,369,058)	(31,163)	(2,442,845)	23,275,394	25,718,239	
Other .....	1,338,985	1,021,308	(307,953)	(13,771)	2,038,569	10,289,932	8,251,363	
Total Sinking Funds .....	160,948,885	166,321,228	(22,776,394)	(494,745)	303,998,974	1,620,249,048	1,316,250,074	

Other Managed Trust Funds	Capital Receipts \$	Investment Income \$	Capital Disbursements \$	Other Costs and Administration \$	Net Change \$	Trust Balances 1984 \$	Trust Balances 1983 \$
British Columbia Buildings Corporation Trust .....	532,432,413	640,602	(536,071,491)	(2,492)	(3,000,968)	5,015,599	8,016,567
British Columbia Development Corporation Trust .....	309,341,769	14,948,971	(183,070,929)	(27,828)	141,191,983	141,192,665	682
British Columbia Ferry Corporation Trust .....	160,369,926	1,081,216	(166,128,247)	(3,701)	(4,680,806)	3,995,096	8,675,902
British Columbia Housing and Employment Development Financing Authority Trust .....	204,041,114	203,029	(206,446,507)		(2,202,364)	5,999,774	8,202,138
British Columbia Hydro and Power Authority Trust .....	1,107,915,858	11,028,003	(1,021,549,229)	(24,007)	97,370,625	194,495,664	97,125,039
British Columbia Railway Company Trust .....	1,732,196,272	603,403	(1,739,113,638)		(6,313,963)	2,772,397	9,086,360
British Columbia School Districts Capital Financing Authority Trust .....	67,902	10,232,517	(3,042,341)	(26)	7,258,052	67,246,415	59,988,363
British Columbia Systems Corporation Trust .....	9,275,355	76,557	(16,970,120)		(7,618,208)	167	7,618,375
British Columbia Transit Trust .....	391,925,136	3,413,980	(332,984,921)	(16,051)	62,338,144	62,346,473	8,329
Health Facilities Association of British Columbia Trust ..	13,531,433	1,362,692	(19,840,425)	(4,464)	(4,950,764)	13,202,298	18,153,062
Public Service Long Term Disability Plan .....	4,298,864	3,564,678	(7,054,805)	(808,737)		32,759,171	32,759,171
Crown Corporations Long Term Disability Plan .....	31,026	643,424	(1,040,646)	(113,742)	(479,938)	6,006,459	6,486,397
Travel Industry Development Subsidiary Agreement .....	3,512,627	693,770	(191,038)	(286,084)	3,729,275	3,729,275	
University of Victoria Engineering Complex Capital Account .....	16,000,000				16,000,000	16,000,000	
Other .....	403,578,610	1,398,631	(405,678,621)	(5,903)	(707,283)	7,803,954	8,511,237
<b>Total Other Managed Trust Funds .....</b>	<b>4,888,518,305</b>	<b>49,891,473</b>	<b>(4,639,182,958)</b>	<b>(1,293,035)</b>	<b>297,933,785</b>	<b>562,565,407</b>	<b>264,631,622</b>

The accompanying notes and supplementary schedule are an integral part of these financial statements.

## NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

### 1. Significant Accounting Policies

#### A. REPORTING ENTITY

Trust Funds are comprised of superannuation funds, sinking funds, other managed trust funds and custodial deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

##### (a) *Superannuation and Pension Funds*

The Government administers and is responsible for collection of employee contributions to certain superannuation and pension plans in accordance with the following acts and regulations:

*Pension (Public Service) Act*

*Pension (Municipal) Act*

*Pension (Teachers) Act*

*Pension (College) Act*

*Legislative Assembly Allowances and Pension Act*

British Columbia Hydro and Power Authority Pension Fund Regulations

British Columbia Power Commission Superannuation Fund Regulations

British Columbia Railway Company Pension Fund Rules and Regulations

Workers' Compensation Board Superannuation Fund Plan

The Government is responsible for the employer contributions and has statutory responsibilities with respect to unfunded liabilities under the *Pension (Public Service) Act*, the *Pension (Teachers) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no statutory responsibilities with respect to unfunded liabilities under the other acts and regulations noted above.

##### (b) *Sinking Funds*

The Government holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies. Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debts at maturity.

##### (c) *Other Managed Trust Funds*

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include amounts such as working capital surplus to their immediate needs, funds for capital transactions and long term disability funds.

##### (d) *Custodial Deposits*

###### (i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

###### (ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts—which include such items as garnishees, infants' settlements and court awards—the Province records and reports the financial transactions in each area of these suitors' funds according to the instructions given by the courts.

###### (iii) Workers' Compensation Board

The Province acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Trust Fund. The Province is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance.

## NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

### 1. Significant Accounting Policies—Continued

#### A. REPORTING ENTITY—Continued

##### (iv) Other Acts and Miscellaneous Deposits

Other acts and miscellaneous deposits include funds or securities lodged with the Province to meet conditions set out in the statutes such as the *Forest Act*, *Mines Act*, *Insurance Act* or *Trust Company Act*. The Province's function is only of a custodial nature, one in which it holds the assets in safekeeping and maintains the accounting records.

#### B. BASIS OF ACCOUNTING

These financial statements are prepared on an accrual basis, except where noted.

(a) Temporary investments include deposits with chartered banks and other approved institutions. They are carried at cost of acquisition.

##### (b) *Superannuation and Pension Funds*

(i) These financial statements show only the position of the funds as at March 31, 1984 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation and pension plans.

(ii) The long-term investments are carried at cost of acquisition adjusted as follows:

- premiums and discounts on single maturity bonds are amortized on a straight line basis over the terms of the bonds,
- premiums and discounts on serial bonds are recognized as income when redemptions occur,
- shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value,
- gains and losses on disposition of long-term bonds are deferred and amortized over the lesser of the remaining term of the bonds sold or twenty years, with the amortization being charged against income from investments.

##### (c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

##### (d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value, or are at a nominal value.

##### (e) *Workers' Compensation Board*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

##### (f) *Other Acts and Miscellaneous Deposits*

(i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.

(ii) Securities held are reported at par value.

##### (g) *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

## **NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

### **2. Change in Accounting Policy**

The amortization of premiums and discounts on long-term investments, as described in Note 1 to these financial statements, reflects a change in accounting policy during 1984. This change applies to sinking funds, other managed trust funds and the Workers' Compensation Board Trust Fund.

In 1983 and prior years long-term investments of these funds were carried at cost of acquisition, with premiums and discounts recognized on disposal of the investments. For 1984 they are amortized on a straight line basis over the term of the investments acquired.

The immediate effects of the change in policy are as follows:

- an increase of approximately \$22 million in sinking fund balances,
- an increase of approximately \$5 million in other managed trust fund balances, and
- a decrease of approximately \$5 million in the Workers' Compensation Board fund balance.

### **3. Subsequent Events**

#### **British Columbia Railway Company**

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) \$407,642,191 (Canadian) and \$17,177,060 (U.S.) to enable the Company to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of \$690,827,000 (Canadian) and \$25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

### **4. Comparatives**

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.



## TRUST FUNDS

**SCHEDULE OF INVESTMENT PORTFOLIO  
PURSUANT TO SECTION 36 (8) OF THE  
FINANCIAL ADMINISTRATION ACT, 1981  
AS AT MARCH 31, 1984**

	1984			1983
	Temporary Investments	Long-Term Investments	Total	Total
	\$	\$	\$	\$
Obligations of or guaranteed by Canada.....	1,428,144,368	1,047,619,962	2,475,764,330	484,435,841
Obligations of or guaranteed by a Province.....	139,484,129	4,128,821,906	4,268,306,035	4,162,690,933
Obligations of or guaranteed by a savings institution.....	2,197,508,560	86,799,207	2,284,307,767	2,659,488,759
Securities issued by the Municipal Finance Authority of British Columbia.....		141,849,876	141,849,876	148,034,359
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province.....				2,616,930
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province.....		16,440,706	16,440,706	15,766,010
Total.....	<u>3,765,137,057</u>	<u>5,421,531,657</u>	<u>9,186,668,714</u>	<u>7,473,032,832</u>
Held as follows:				
Superannuation and pension funds.....	2,000,829,241	3,460,806,949	5,461,636,190	4,635,565,333
Sinking funds.....	679,423,624	898,816,686	1,578,240,310	1,290,472,101
Other managed trust funds.....	481,777,820	67,892,238	549,670,058	241,369,614
Custodial deposits.....	603,106,372	994,015,784	1,597,122,156	1,305,625,784
Total.....	<u>3,765,137,057</u>	<u>5,421,531,657</u>	<u>9,186,668,714</u>	<u>7,473,032,832</u>



## TRUST FUNDS

**SCHEDULE OF INVESTMENT PORTFOLIO  
PURSUANT TO SECTION 36 (8) OF THE  
FINANCIAL ADMINISTRATION ACT, 1981  
AS AT MARCH 31, 1984—Continued**

Temporary Investments	1984		1983	
	Cost		Cost	
	\$	\$	\$	\$
Obligations of or guaranteed by Canada:				
Federal Business Development Bank.....		4,000,000		
Government of Canada Bonds .....		13,594,163		
Government of Canada Treasury Bills.....		1,409,355,821		65,965,850
Export Development Corporation .....		1,194,384		
		<u>1,428,144,368</u>		<u>65,965,850</u>
Obligations of or guaranteed by a Province:				
British Columbia Assessment Authority .....			950,000	
British Columbia Buildings Corporation .....	47,232,674		25,000,000	
British Columbia Development Corporation .....	61,691,684		56,340,782	
British Columbia Ferry Corporation .....			29,698,674	
British Columbia Harbours Board .....	6,000,000		6,000,000	
British Columbia Housing and Employment Development Financing Authority .....	2,959,771		1,064,162	
British Columbia Railway Company .....	7,500,000			
British Columbia Steamship Company (1975) Ltd. ....	4,700,000		3,800,000	
British Columbia Systems Corporation .....			2,687,064	
Province of Quebec Treasury Bills .....	7,000,000			
Province of Newfoundland Hydro Bonds .....	<u>2,400,000</u>			
		139,484,129		125,540,682
Obligations of or guaranteed by a savings institution:				
Canadian Imperial Bank of Commerce.....	293,466,559		394,106,727	
Royal Bank of Canada.....	806,281,021		464,021,108	
Bank of Montreal .....	167,841,706		338,304,964	
Toronto Dominion Bank.....	279,523,918		298,745,337	
Bank of Nova Scotia.....	136,364,518		57,119,640	
Bank of British Columbia .....	25,457,060		10,530,250	
Mercantile Bank of Canada .....	3,571,831		2,758,342	
Northland Bank .....			5,951,700	
Continental Bank of Canada .....	181,384		6,000,000	
Canadian Commercial Bank .....	34,901,803		14,827,000	
National Bank of Canada .....	87,183,129			
First Bank .....	5,946,370			
First City Trust .....	14,900,000		10,000,000	
Crown Trust .....			6,910,652	
Royal Trust .....	32,028,329		58,757,244	
Yorkshire Trust .....			1,000,000	
Canada Permanent Trust.....			8,445,082	
Guaranty Trust .....			5,000,000	
Montreal Trust .....	4,922,950			
National Trust .....			3,465,640	
Central and Eastern Trust .....			5,000,000	
Victoria and Grey Trust .....			20,484,300	
Royal Bank Mortgage .....	114,297,762		296,199,789	
Bank of British Columbia Mortgage .....			4,540,665	
Toronto Dominion Mortgage .....	9,055,152		79,664,592	
Nova Scotia Mortgage .....	77,368,581		29,718,290	
Commerce Mortgage Corporation .....	49,552,603		304,583,152	
Bank of Montreal Mortgage Corporation .....	10,494,110		48,427,408	
Mercantile Bank Mortgage .....			2,000,000	
Roy Lease .....	9,190,700			
Bank of Montreal Leasing.....	8,197,424		6,360,690	

## TRUST FUNDS

**SCHEDULE OF INVESTMENT PORTFOLIO  
PURSUANT TO SECTION 36 (8) OF THE  
FINANCIAL ADMINISTRATION ACT, 1981  
AS AT MARCH 31, 1984—Continued**

Temporary Investments—Continued	1984		1983	
	Cost		Cost	
	\$	\$	\$	\$
Royal Trust Mortgage.....			13,000,000	
Vancouver City Credit Union.....	6,500,000		3,000,000	
Workers' Compensation Employees Credit Union.....	300,000			
British Columbia Central Credit Union.....	9,981,650		2,050,000	
Dai-Ichi Kangyo Bank Ltd. ....			12,216,715	
Barclays Bank of Canada.....			4,500,150	
Bank of America.....			9,292,150	
Citibank Canada.....			4,539,000	
Bank of Tokyo.....			10,000,000	
National Westminster of Canada.....	10,000,000		13,500,000	
		2,197,508,560		2,555,020,587
		3,765,137,057		2,746,527,119
Long-Term Investments	1984		1983	
	Dates of Maturity	Par Value	Adjusted Cost	Adjusted Cost
		\$	\$	\$
Obligations of or guaranteed by Canada:				
Government of Canada.....	1984—2002	1,223,203,125	956,010,741	343,539,979
Canadian National Railway.....	1985—1987	200,000	199,560	
Export Development Corporation.....	1989	50,000,000	49,858,080	35,000,000
Federal Business Development Bank.....	1987—1988	41,500,000	41,551,581	39,930,012
		1,314,903,125	1,047,619,962	418,469,991
Obligations of or guaranteed by a Province:				
Province of British Columbia.....	1984—1993	200,838,722	199,287,510	155,209,424
British Columbia Hydro and Power Authority .....	1985—2011	2,463,876,253	2,407,182,631	2,624,387,078
British Columbia Railway Company.....	1984—2005	469,509,000	466,377,885	466,959,397
British Columbia Buildings Corporation.....	1984—2005	227,768,000	210,153,737	197,078,670
British Columbia School Districts Capital Financing Authority.....	1984—1996	160,919,111	153,087,668	141,500,824
British Columbia Regional Hospital Districts Financing Authority.....	1984—2001	64,031,646	59,543,789	59,297,988
British Columbia Educational Institutions Capital Financing Authority.....	1989—1993	4,772,000	4,751,965	1,025,000
British Columbia Regional Hospital Districts.....				2,599,071
British Columbia Improvement Districts.....	1984—2007	38,662,219	37,265,740	36,399,183
British Columbia Development Corporation.....				6,000,000
British Columbia Housing and Employment Development Financing Authority.....	1986—1987	6,000,000	5,997,756	5,996,900
B. C. Place.....	1990	30,000,000	30,000,000	
Province of Ontario.....	1984—2010	234,017,250	199,740,603	76,967,078
Province of Quebec.....	1984—2005	136,521,500	125,138,804	145,614,439
Province of Saskatchewan.....	1987—2004	95,610,000	94,741,024	26,013,883
Province of Nova Scotia.....	1987—2003	19,385,000	19,285,158	30,744,962
Province of New Brunswick.....	1988—2003	45,925,000	45,820,186	12,219,309
Province of Newfoundland.....	1987—2003	13,577,000	13,418,473	16,372,964
Province of Alberta.....	1984—2002	17,409,635	17,495,368	186,811
Province of Manitoba.....	1991—1999	17,840,000	17,768,735	20,907,709
Province of Prince Edward Island.....	2001—2003	725,000	720,171	3,147,785
		4,247,387,336	4,107,777,203	4,028,628,475
Losses deferred to future years.....			18,296,582	5,510,205
Amortization of discounts and premiums.....			2,748,121	3,011,571
			4,128,821,906	4,037,150,251

## TRUST FUNDS

**SCHEDULE OF INVESTMENT PORTFOLIO  
PURSUANT TO SECTION 36 (8) OF THE  
FINANCIAL ADMINISTRATION ACT, 1981  
AS AT MARCH 31, 1984—Continued**

Long-Term Investments—Continued	Dates of Maturity	1984		1983
		Par Value	Adjusted Cost	Adjusted Cost
		\$	\$	\$
Obligations of or guaranteed by a savings institution:				
Bank of Montreal Mortgage Corporation.....	1984–1987	18,200,000	18,876,053	
Commerce Mortgage Corporation .....	1987	750,000	750,000	
Bank of Montreal Leasing .....	1984	1,067,200	1,078,315	
Toronto Dominion Mortgage Corporation .....	1988	1,750,000	1,750,000	
B.C. Central Credit Union .....	1987	4,000,000	4,000,000	
World Bank .....	1989–1990	14,800,000	14,616,798	
Nova Scotia Mortgage .....	1985	5,750,000	6,010,117	
Canadian Commercial Bank .....	1985–1986	7,000,000	7,000,000	7,000,000
Canadian Imperial Bank of Commerce .....	1989	20,000,000	19,985,067	20,750,000
Royal Bank of Canada .....	1984	10,000,000	10,000,000	27,212,700
Toronto Dominion Bank .....				30,000,000
Bank of Nova Scotia .....				750,000
Bank of Montreal .....				5,864,960
First City Trust .....				10,000,000
Crown Trust .....				150,000
Workers' Compensation Employees Credit Union	1985–1988	400,000	400,000	400,000
First National Bank Chicago .....	1986	500,000	500,000	500,000
Bancorp Teachers Mortgage .....	2014	1,832,843	1,832,857	1,840,512
		<u>86,050,043</u>	<u>86,799,207</u>	<u>104,468,172</u>
Municipal Finance Authority of British Columbia..		<u>143,512,953</u>	<u>141,849,876</u>	<u>148,034,359</u>
Commercial paper issued by a corporation incorpo- rated under the laws of Canada or of a Province:				
Toronto Eaton Centre .....				2,616,930
Total .....		<u>5,791,853,457</u>		
Fully paid common shares of a corporation incorpo- rated under the laws of Canada or of a Province:		Number of Common Shares		
Canadian Pacific Railway .....		1,200	19,800	19,800
Imperial Oil .....		300	12,713	12,713
International Nickel .....		450	14,344	14,344
Bank of British Columbia .....		119,128	1,415,792	1,415,792
British Columbia Telephone Company .....		1,215,844	13,575,779	13,575,779
Increase in share value .....			1,402,278	727,582
			<u>16,440,706</u>	<u>15,766,010</u>
Total .....			<u>5,421,531,657</u>	<u>4,726,505,713</u>

## SECTION E

**DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS,  
STATUTORY APPROPRIATIONS AND SPECIAL PURPOSE  
FUND TRANSACTIONS**

**for the fiscal year ended March 31, 1984**

**CONTENTS**

**Ministerial Appropriations**

	Page
Legislation.....	E 3
Auditor General.....	E 5
Ombudsman.....	E 7
Premier's Office.....	E 9
Ministry of Agriculture and Food.....	E 11
Ministry of Attorney General.....	E 17
Ministry of Consumer and Corporate Affairs.....	E 27
Ministry of Education.....	E 31
Ministry of Energy, Mines and Petroleum Resources.....	E 41
Ministry of Environment.....	E 47
Ministry of Finance.....	E 55
Ministry of Forests.....	E 61
Ministry of Health.....	E 67
Ministry of Human Resources.....	E 75
Ministry of Industry and Small Business Development.....	E 79
Ministry of Intergovernmental Relations.....	E 85
Ministry of Labour.....	E 89
Ministry of Lands, Parks and Housing.....	E 93
Ministry of Municipal Affairs.....	E 99
Ministry of Provincial Secretary and Government Services.....	E 103
Ministry of Tourism.....	E 113
Ministry of Transportation and Highways.....	E 117
Ministry of Universities, Science and Communications.....	E 127

**Other Statutory Appropriations**

<i>Employment Development Act</i> .....	E 133
<i>Medical Services Act</i> .....	E 133

**Special Funds (Transactions)**

Summary of Fund Balances.....	E 137
Fixed Capital (Perpetual) Funds.....	E 138
Other Funds.....	E 139
Miscellaneous Statutory Accounts.....	E 142

<b>Index</b> .....	E 143
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**EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION**

Vote expenditures are shown under the group account classification according to the nature of the expenditure. Each group is comprised of individual standard objects of expenditure as outlined below.

**Salaries**

Salaries—established positions.

Salaries—auxiliary (including seasonal staff).

**Supplies and Services**

Salaries—for British citizens employed at the Agent General's office and British Columbia House, London.

Allowances and expenses—Members and officers of the Legislative Assembly.

Fees and allowances—Boards, Commissions, courts, etc.

Travel expense:

Travel expense for business of government. Includes staff relocation and transfer expenses.

Professional and special services:

Fees and expenses for services rendered by professionals such as legal, engineering, educational, medical-dental, management consulting, etc., as well as various services provided by other businesses not included in other classes.

Data systems and processing:

Services provided for the design, development, implementation, and operation of manual and machine-assisted systems.

Office expense:

The supplies and expenses required for the operation of offices and the conduct of government business.

Office furniture and equipment:

Purchase of furniture and equipment, but not lease or rental.

Advertising and publications:

Includes all costs associated with advertising and publications, including services of outside agencies and consultants.

Materials and supplies:

Provides for all those items not included in other categories (e.g. office expense) and includes parts and tools as well as fuels and utilities.

Motor vehicles:

Purchase of motor vehicles for use in transport of personnel.

Rentals—outside suppliers:

Includes the lease or rental of land, buildings, aircraft, and equipment not included in another classification (such as automobiles for staff travel).

Rentals—intra-ministry:

Charges for the use of equipment, facilities and services between various programs and activities within a ministry.

Building Occupancy Charges:

Payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation.

Recoveries—intra-ministry:

Recoveries for the use of equipment, facilities and services between various programs and activities within a ministry.

**Capital**

Acquisition—land, buildings, and works:

Costs of acquiring these physical assets through purchase or contract, but not construction by a ministry's own forces.

Acquisition—machinery and equipment (not included elsewhere):

Includes purchase of aircraft, construction equipment, ships and boats, etc.

**Grants**

Grants, contributions and subsidies:

Payments, other than for goods and services, made for the purpose of furthering ministerial programs. Payments include those to individuals and nonprofit organizations, municipalities, Government agencies and Crown corporations, and subsidies to industries.

**Other Expenditures**

Other expenditure:

Includes all expenditure not otherwise classified, such as interest, supplementary personnel costs (superannuation, etc.), and transfers to special funds.

**Recoveries**

Recoveries:

Cost recoveries in cash or by transfer billings to other votes, such as in the case of the Queen's Printer operation.

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
1	Legislation.....	7,610,112			
	Statutory — <i>Constitution Act</i> (chap. 62, sec. 64).....		2,588	7,612,700	7,612,700
		<u>7,610,112</u>	<u>2,588</u>	<u>7,612,700</u>	<u>7,612,700</u>



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

Description

This vote provides for the costs of the Legislative Assembly and its committees including support services, and for the costs of the Committee on Crown Corporations including support services, in accordance with the *Crown Corporation Reporting Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,828,000	Members of the Legislative Assembly — Compensation .....	3,775,866
71,000	Members' Dining Room .....	86,654
40,000	Legislative Committees .....	953
63,000	Inter-Parliamentary Relations .....	39,996
58,000	Legislative Procedure Review .....	65,874
275,000	Legislative Documents .....	283,979
1,277,678	Legislative Caucuses .....	1,198,838
250,158	Clerk of the House .....	260,202
440,102	Sergeant-at-Arms .....	433,149
685,814	Hansard .....	922,954
390,948	Office of the Speaker .....	247,348
68,000	Legislative Internship Program .....	56,835
165,000	Crown Corporation Reporting Committee .....	240,052
<u>7,612,700</u>	Total of vote .....	<u>7,612,700</u>
7,610,112	Main Estimates	
<u>2,588</u>	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64)	
<u>7,612,700</u>		
	Group account classification	
	Salaries .....	2,523,116
	Supplies and services .....	4,887,102
	Capital .....	56,195
	Other expenditure .....	63,872
	Grants .....	87,400
		<u>7,617,685</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>4,985</u>
		<u>7,612,700</u>

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
2	Auditor General .....	3,151,560		3,151,560	3,062,471
		<u>3,151,560</u>	<u></u>	<u>3,151,560</u>	<u>3,062,471</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the costs of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*.

Appropriations		Actual Expenditures
<u>3,151,560</u>	Total of vote .....	<u>3,062,471</u>
Group account classification		
	Salaries .....	2,544,324
	Supplies and services .....	651,593
	Capital .....	11,144
	Grants .....	<u>5,000</u>
		3,212,061
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>149,590</u>
		<u>3,062,471</u>

OFFICE OF THE OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual
		Estimated	Other Authorizations	Total	Expenditures
		\$	\$	\$	\$
3	Office of the Ombudsman.....	1,618,744		1,618,744	1,618,239
		<u>1,618,744</u>	<u></u>	<u>1,618,744</u>	<u>1,618,239</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3

OFFICE OF THE OMBUDSMAN

*Description*

This vote provides funds to allow the Ombudsman to exercise the powers and perform the duties prescribed by the *Ombudsman Act*.

Appropriations		Actual Expenditures
<u>1,618,744</u>	Total of vote .....	<u>1,618,239</u>
Group account classification		
Salaries .....		1,175,750
Supplies and services .....		<u>499,359</u>
		1,675,109
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>56,870</u>
		<u>1,618,239</u>

PREMIER'S OFFICE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
4	Premier's Office .....	660,799		660,799	577,325
		<u>660,799</u>	<u></u>	<u>660,799</u>	<u>577,325</u>



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4

PREMIER'S OFFICE

Description

This vote provides for the costs of the Premier's Office, including the Premier's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>660,799</u>	Total of vote .....	<u>577,325</u>
Group account classification		
Salaries .....		417,330
Supplies and services .....		177,961
Other expenditure .....		<u>213</u>
		595,504
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>18,179</u>
		<u>577,325</u>

# MINISTRY OF AGRICULTURE AND FOOD

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
5	Minister's Office .....	175,590		175,590	140,418
6	Ministry Operations .....	78,200,677			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		(2,700,000)	75,500,677	74,666,527
7	Milk Board .....	263,285		263,285	252,032
8	Provincial Agricultural Land Commission .....	715,042		715,042	711,230
	Statutory—				
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7) — Livestock Improvement .....		30,030	30,030	30,030
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Crop Insurance .....		526,022	526,022	526,022
		79,354,594	(2,143,948)	77,210,646	76,326,259
	Special Accounts—				
	<i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14) .....	14,000	9,062	23,062	23,062
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16) .....	2,300,000		2,300,000	2,064,014
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 202, sec. 5) .....		22,465	22,465	22,465
		81,668,594	(2,112,421)	79,556,173	78,435,800

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Agriculture and Food, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>175,590</u>	Total of vote .....	<u>140,418</u>
Group account classification		
Salaries .....		139,408
Supplies and services .....		<u>3,542</u>
		142,950
<i>Less Transfers</i>		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,532</u>
		<u>140,418</u>

Vote 6

MINISTRY OPERATIONS

*Description*

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural community, financial assistance programs to farmers and marketing and economic programs. Some of these programs are partially cost recovered.

- (a) *Deputy Minister's Office*—This sub-vote provides for the executive direction of the ministry. The budget includes grants in support of agricultural research, grants to agricultural organizations and funding for aid to developing countries. This sub-vote also provides for economic information and analysis to facilitate viable agricultural development in the Province.
- (b) *Management Services*—This sub-vote provides for the administrative support for the ministry including financial, personnel and data processing management, as well as administrative support and other services to the ministry's operational programs. The ministry's building occupancy charges are also administered through this sub-vote.
- (c) *Field Operations, Specialist and Regulatory Services*—This sub-vote includes funding for the following:
  - (i) Extension Services—provides for on-farm advice and office consultation to farmers; for seminars, workshops and field days; and for disseminating technical information to producers;
  - (ii) Laboratories—provides for veterinary, dairy and soil, feed, and tissue testing laboratories;
  - (iii) Inspection—provides for animal health inspectors, brand inspection, dairy premises inspection, meat inspection, abattoir inspection and crop inspection;
  - (iv) Licensing—provides for licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations, and brand certificates;
  - (v) Applied Research/Demonstration—provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural research;
  - (vi) Property Management—provides for the administration of lease properties, Crown properties and ministry farms, and
  - (vii) Grants—provides for grants under the *Weed Control Act* and the *Grasshopper Control Act*.

Recoveries are obtained from the sale of farm produce and fees for services to farmers.

- (d) *Financial Assistance Programs*—This sub-vote provides for cash flow stability for farmers via the cost-shared crop insurance and farm income assurance (special purpose account and fund) programs. The sub-vote ensures the availability of credit resources for producers and agriculture enterprises via the agricultural credit and farm products finance program and expands the agricultural capability of the Province via the Federal/Provincial cost-shared Agricultural and Rural Development Subsidiary Agreement. The information services program of the ministry is also funded by this sub-vote.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,570,662	Deputy Minister's Office .....	1,462,347
6,398,453	Management Services .....	6,953,353
13,351,015	Field Operations, Specialist and Regulatory Services (net of recoveries) .....	12,182,505
54,180,547	Financial Assistance Programs .....	54,068,322
<u>75,500,677</u>	Total of vote .....	<u>74,666,527</u>
78,200,677	Main Estimates	
(2,700,000)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap 15, sec. 23 (3))	
<u>75,500,677</u>		
	Group account classification	
	Salaries .....	14,846,321
	Supplies and services .....	8,955,779
	Capital .....	122,309
	Other expenditure .....	33,835,419
	Grants .....	19,194,053
	Less Transfers	76,953,881
	Vote 72—Pre-retirement Leave and Employee Benefits .....	431,224
	Recoveries	
	Range seeder .....	245,495
	Farms .....	1,603,312
	Other .....	7,323
		<u>2,287,354</u>
		<u>74,666,527</u>

Vote 7

MILK BOARD

Description

This vote provides funds for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
<u>263,285</u>	Total of vote .....	<u>252,032</u>
Group account classification		
Salaries .....		223,497
Supplies and services .....		<u>32,687</u>
		256,184
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>4,152</u>
		<u>252,032</u>

Vote 8

PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides funds for the operation of the Provincial Agricultural Land Commission. Acting under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the Province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures
	Classification by sub-vote	
611,068	Administration .....	595,512
<u>103,974</u>	Commissioners .....	<u>115,718</u>
715,042	Total of vote .....	<u>711,230</u>
Group account classification		
Salaries .....		619,524
Supplies and services .....		98,413
Other expenditure .....		<u>239</u>
		718,176
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>6,946</u>
		<u>711,230</u>

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations		Actual Expenditures
<u>30,030</u>	Livestock Improvement .....	<u>30,030</u>
Group account classification		
Grants .....		<u>30,030</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>526,022</u>	Crop Insurance.....	<u>526,022</u>
	Group account classification	
	Other expenditure.....	<u>526,022</u>

**Special Account**

*LIVESTOCK PROTECTION ACT* (R.S.B.C. 1979, chap. 245, sec. 14)

Appropriations		Actual Expenditures
<u>23,062</u>	Total expenditure.....	<u>23,062</u>
14,000	Main Estimates	
9,062	Statutory — <i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)	
<u>23,062</u>		
	Group account classification	
	Supplies and services.....	4,449
	Grants.....	<u>18,613</u>
		<u>23,062</u>

**Special Account**

*FARM PRODUCT INDUSTRY ACT* (R.S.B.C. 1979, chap. 124, sec. 16)

Appropriations		Actual Expenditures
<u>2,300,000</u>	Total expenditure.....	<u>2,064,014</u>
	Group account classification	
	Supplies and services.....	17,920
	Other expenditure.....	1,962,625
	Grants.....	<u>83,469</u>
		<u>2,064,014</u>



Special Account

AGRICULTURAL CREDIT ACT (R.S.B.C. 1979, chap. 202, sec. 5)

Appropriations		Actual Expenditures
<u>22,465</u>	Total expenditure.....	<u>22,465</u>
0	Main Estimates	
<u>22,465</u>	Statutory — <i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 202, sec. 5)	
<u>22,465</u>		
	Group account classification	
	Other expenditure.....	<u>22,465</u>

## MINISTRY OF ATTORNEY GENERAL

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
9	Minister's Office .....	185,732		185,732	180,959
10	Administration and Support Services ...	65,728,532			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....		631,486	66,360,018	66,360,018
11	Superior and County Judiciary .....	1,894,887			
	Supplement—Special Warrant No. 7 .....		150,000	2,044,887	1,879,918
12	Provincial Judiciary .....	9,078,651		9,078,651	8,737,866
13	Police Services.....	72,599,391			
	Supplement—Special Warrant No. 7 .....		600,000	73,199,391	72,400,519
14	Court Services.....	42,906,470		42,906,470	42,882,998
15	Corrections.....	79,176,813		79,176,813	79,171,190
16	Legal Services to Government.....	9,821,996		9,821,996	9,076,168
17	Criminal Justice .....	15,053,323		15,053,323	15,046,568
18	Statutory Services, Boards and Commissions .....	33,660,320			
	Supplement—Special Warrant No. 7 .....		500,000		
	Statutory — <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5)).....		1,591,308	35,751,628	35,485,779
Statutory—					
	<i>Indian Cut-Off Lands Disputes Act</i> (S.B.C. 1982, chap. 50, sec. 5) — Okanagan, Squamish and Westbank.....		1,439,708	1,439,708	1,439,708
		330,106,115	4,912,502	335,018,617	332,661,691
Special Account — <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274) .....					
		47,000		47,000	8,650
		<u>330,153,115</u>	<u>4,912,502</u>	<u>335,065,617</u>	<u>332,670,341</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 9

MINISTER'S OFFICE

Description

This vote provides for the Office of the Attorney General, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>185,732</u>	Total of vote .....	<u>180,959</u>
Group account classification		
Salaries .....		161,157
Supplies and services .....		21,822
Other expenditure .....		<u>6</u>
		182,985
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,026</u>
		<u>180,959</u>

## Vote 10

## ADMINISTRATION AND SUPPORT SERVICES

*Description*

This vote provides for the overall policy direction and administrative support for the ministry.

- (a) *Executive*—This sub-vote provides for the development and administration of ministerial policy in programs under the jurisdiction of the Attorney General.
- (b) *Support Service*—This sub-vote provides for administrative and consulting services to operational divisions. Services are primarily in the areas of finance, personnel, facilities management, office automation, information and data processing and liaison with the British Columbia Buildings Corporation in the planning and development of ministry facilities. In addition, there is coordination and liaison with the British Columbia Systems Corporation for the planning and management of data systems.
- (c) *Policy Planning*—This sub-vote provides for advisory and planning services to the Attorney General, Deputy Attorney General and ministry executive. Services include strategic long-term planning, research, evaluation, policy and program analysis, coordination of the ministry's legislation program and the management of special projects and grant funding. The division has responsibility for administrative liaison with the Legal Services Society, Law Reform Commission and Native Courtworkers and Counselling Association. Recoveries are received from the Federal Government which shares the cost of the Native Courtworkers and Counselling Association.
- (d) *Building Occupancy*—This sub-vote provides for rental and maintenance of buildings and office accommodation occupied by the ministry.
- (e) *Computer and Consulting*—This sub-vote provides for payment for data processing including research and development.

Appropriations	Classification by sub-vote	Actual Expenditures
282,682	Executive .....	246,034
3,857,026	Support Service .....	3,916,124
2,563,901	Policy Planning (net of recoveries) .....	2,667,446
58,449,409	Building Occupancy .....	57,969,234
1,207,000	Computer and Consulting .....	1,561,180
<u>66,360,018</u>	Total of vote .....	<u>66,360,018</u>
65,728,532	Main Estimates	
631,486	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>66,360,018</u>		
	Group account classification	
	Salaries .....	3,856,065
	Supplies and services .....	60,859,754
	Other expenditure .....	154
	Grants .....	<u>2,633,514</u>
		67,349,487
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	181,985
	Recoveries	
	Federal Government .....	<u>807,484</u>
		989,469
		<u>66,360,018</u>

Vote 11

SUPERIOR AND COUNTY JUDICIARY

Description

This vote provides for administrative and support services for Justices of the Superior Courts (Court of Appeal and Supreme Court) and Judges of the County Court located throughout the Province.

Appropriations		Actual Expenditures
<u>2,044,887</u>	Total of vote .....	<u>1,879,918</u>
1,894,887	Main Estimates	
<u>150,000</u>	Special Warrant No. 7	
<u>2,044,887</u>		
Group account classification		
Salaries .....	1,498,581	
Supplies and services .....	<u>415,477</u>	
	1,914,058	
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>34,140</u>	
	<u>1,879,918</u>	

Vote 12

PROVINCIAL JUDICIARY

Description

This vote provides for adjudication of the law in the Provincial Court of British Columbia, including criminal trials, Small Claims and Family and Childrens Court Services and for Justice of the Peace Services.

Appropriations		Actual Expenditures
<u>9,078,651</u>	Total of vote .....	<u>8,737,866</u>
Group account classification		
Salaries .....	8,219,545	
Supplies and services .....	522,886	
Grants .....	<u>3,500</u>	
	8,745,931	
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>8,065</u>	
	<u>8,737,866</u>	

## Vote 13

## POLICE SERVICES

*Description*

This vote provides funds for Provincial policing and related programs for which the Attorney General has responsibility.

- (a) *Administration* — This sub-vote provides for overall policy direction; recommends appropriate legislative and policy changes; maintains a productive working relationship between the ministry and the various organizations involved in policing; develops policies to assist in crime prevention; and directs police training through the British Columbia Justice Institute.
- (b) *Provincial Policing* — This sub-vote includes the following:
  - (i) Royal Canadian Mounted Police — provides for policing of the Province by means of a contract with the Government of Canada for the Royal Canadian Mounted Police,
  - (ii) Keep of Provincial Prisoners — provides for the reimbursement to municipalities for the cost of Provincial prisoners, and
  - (iii) Indian Special Constable Program — provides funds for the Province's share of costs of the Indian Special Constable Program which operates under the direction of the RCMP and is jointly funded by the Provincial Government and Department of Indian and Northern Affairs, Canada.
- (c) *British Columbia Police Commission* — This sub-vote provides for the improvement of police effectiveness through the raising of police standards and developing police/community relations.
- (d) *Coordinated Law Enforcement Unit* — This sub-vote provides for development and coordination of efforts to identify, suppress and prevent organized criminal activities in British Columbia.
- (e) *Community Policing* — This sub-vote provides for promotion of behaviour and attitude changes at all levels of society in regard to drinking and driving through a combination of police enforcement, education, community action, research and information programs. (Recoveries are not anticipated for 1983/84.)
- (f) *Firearms and Special Services* — This sub-vote provides for the following:
  - (i) the licensing and inspection of firearms businesses,
  - (ii) the issuance of firearms acquisition certificates, and
  - (iii) the licensing of security agencies.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,019,523	Administration .....	1,822,958
67,407,553	Provincial Policing .....	66,624,047
260,693	British Columbia Police Commission .....	266,267
2,978,108	Coordinated Law Enforcement Unit .....	3,110,591
204,825	Community Policing .....	241,169
328,689	Firearms and Special Services .....	335,487
<u>73,199,391</u>	Total of vote .....	<u>72,400,519</u>
72,599,391	Main Estimates	
600,000	Special Warrant No. 7	
<u>73,199,391</u>		
	Group account classification	
	Salaries .....	3,107,085
	Supplies and services .....	69,369,627
	Capital .....	473
	Other expenditure .....	3,089
	Grants .....	5,000
		<u>72,485,274</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	84,755
		<u>72,400,519</u>

## Vote 14

## COURT SERVICES

*Description*

This vote provides for management and administration services to support the operations of the courts.

- (a) *Administration and Central Services*—This sub-vote provides funding for branch and regional management, central service operations, and special programs such as trial coordination, the records management centre, the skip tracing unit, vehicle purchase/replacement programs and all staff training. Recoveries are made from ICBC for the retrieval of licence plates.
- (b) *Operations*—This sub-vote includes the following:
- (i) Court Administration—provides for court administration functions including case processing, accounting and court clerks,
  - (ii) Sheriff Services—provides for court security in all levels of courts, escort of prisoners, servicing of civil and criminal documents, supervision of holding cells, as well as related witness and jury administration functions, and
  - (iii) Court Reporting/Recording Services—provides for court reporter/recorder attendance at all required court sittings, and for the preparation of transcripts as a final record of all required proceedings.

Appropriations		Actual Expenditures
	Classification by sub-vote	
5,945,004	Administration and Central Services (net of recoveries) .....	7,652,852
<u>36,961,466</u>	Operations .....	<u>35,230,146</u>
<u>42,906,470</u>	Total of vote .....	<u>42,882,998</u>
	Group account classification	
	Salaries .....	33,449,879
	Supplies and services .....	10,055,449
	Other expenditure .....	<u>11,309</u>
		43,516,637
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee	
	Benefits .....	445,451
	Recoveries	
	Insurance Corporation of British Columbia .....	<u>188,188</u>
		<u>633,639</u>
		<u><u>42,882,998</u></u>



## Vote 15

## CORRECTIONS

*Description*

This vote provides for the complete range of Provincial correctional programming including the following activities:

- (a) *Adult Correctional Centres*—This sub-vote provides for incarceration of remanded and sentenced adult male and female inmates in accordance with an order of the court. Recoveries are received from the Federal Government for shareable costs identified in existing agreements dealing with parole suspension and exchange of inmates.
- (b) *Youth Containment Centres*—This sub-vote provides for containment of juvenile males and females in secure and camp facilities. Recoveries are received from the Federal Government which cost-shares expenditures under the Young Offenders Agreement.
- (c) *Probation, Family and Community Services*—This sub-vote provides for pre-court enquiries and diversion programs without formal court intervention; preparation of reports for the courts including pre-sentence reports and custody and access reports; supervision of adults and juveniles on probation, bail or conditional release from correctional or containment facilities; assistance to persons in resolving child custody and financial maintenance problems through mediation and conciliation; attendance programs, impaired drivers programs, and community work service programs for juveniles and adults.
- (d) *Management Services*—This sub-vote provides for management of correctional programs, service delivery and the efficient use of resources.
- (e) *Inspection and Standards*—This sub-vote provides for development of standards of security, safety, health, and service delivery of correctional programs, and for investigation of matters related to the administration of the *Correction Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
47,364,584	Adult Correctional Centres (net of recoveries) .....	49,133,791
3,943,386	Youth Containment Centres (net of recoveries) .....	3,218,305
22,364,753	Probation, Family and Community Services .....	21,789,432
5,184,131	Management Services .....	4,693,318
319,959	Inspection and Standards .....	336,344
<u>79,176,813</u>	Total of vote .....	<u>79,171,190</u>
	Group account classification	
	Salaries .....	60,199,107
	Supplies and services .....	21,963,472
	Capital .....	1,121,630
	Other expenditure .....	35,438
	Grants .....	15,040
		<u>83,334,687</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	332,719
	Recoveries	
	Federal Government .....	<u>3,830,778</u>
		<u>4,163,497</u>
		<u>79,171,190</u>

**Vote 16**

**LEGAL SERVICES TO GOVERNMENT**

*Description*

This vote provides for the following:

- (a) *Legal Services* — This sub-vote provides for
  - (i) Overall direction and coordination of legal services to the Province of British Columbia and various ministries, boards, committees and societies, as well as advice and counsel on legal matters and interpretation of statute law;
  - (ii) Advice to the Province of British Columbia in regard to constitutional and administrative law and intergovernmental matters and representation for the Province of British Columbia in civil litigation;
  - (iii) Drafting, preparation, filing and publication of statutes, regulations and Orders in Council, and on-going revision, maintenance and updating of Provincial statutes; and
  - (iv) Development of policies, programs and organizations of legal services in family law and assistance in the coordination and provision of legal services to government ministries.
- (b) *Crown Proceeding Act* — This sub-vote provides for payments made under the authority of the *Crown Proceeding Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
8,321,996	Legal Services.....	7,721,368
1,500,000	<i>Crown Proceeding Act</i> .....	1,354,800
<u>9,821,996</u>	Total of vote .....	<u>9,076,168</u>
	Group account classification	
	Salaries.....	3,753,887
	Supplies and services.....	4,057,131
	Other expenditure.....	1,447,281
	Grants.....	4,000
		<u>9,262,299</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	186,131
		<u>9,076,168</u>

**Vote 17**

**CRIMINAL JUSTICE**

*Description*

This vote provides for the operation of Crown Counsel services throughout the Province for the prosecution of criminal cases and cases related to Provincial statutes or municipal by-laws in the trial and appellate courts of the Province and in the Supreme Court of Canada. The vote also provides for advice to government on matters of criminal law and enforcement and the development of policy and procedure in matters pertaining to criminal law.

Appropriations		Actual Expenditures
<u>15,053,323</u>	Total of vote .....	<u>15,046,568</u>
	Group account classification	
	Salaries.....	8,602,992
	Supplies and services.....	6,943,160
	Other expenditure.....	721
		<u>15,546,873</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	500,305
		<u>15,046,568</u>

## Vote 18

## STATUTORY SERVICES, BOARDS AND COMMISSIONS

*Description*

This vote provides for those services, boards, and commissions under the jurisdiction of the Attorney General, which include the following:

- (a) *Legal Services Society* — This sub-vote provides for equality of access to the law in the Province of British Columbia by ensuring that individuals receive legal assistance not otherwise available for financial or other reasons, and by providing education, advice and information about the law for the people of British Columbia.
- (b) *Law Reform Commission* — This sub-vote provides for review of all the law of the Province including statute law, common law and judicial decisions with a view to its on-going development and reform. Included are codification, elimination of anomalies, repeal of obsolete and unnecessary enactments, reduction in the number of separate enactments and generally the simplification and modernization of the law. Recoveries are received from the Law Foundation to co-fund the Law Reform Commission.
- (c) *Coroners* — This sub-vote provides, pursuant to the *Coroners Act*, for investigation, inquiry and inquest of all facts in each unexpected and unnatural death.
- (d) *Public Trustee* — This sub-vote provides for the protection of estates and financial interests of minors, mentally disordered persons and those under long-term health care, and for the administration of estates of certain deceased persons. Recoveries are made from monies advanced to estates.
- (e) *Fire Commission* — This sub-vote provides for the administration of the *Fire Services Act* and regulations; collection and dissemination of fire information in the Province; investigation of conditions under which fires occur; study of fire prevention and fire suppression; responsibility for all levels of fire training; and provision of generally advisory services respecting fire protection.
- (f) *British Columbia Racing Commission* — This sub-vote provides for regulation, development and improvement of horse-racing in the Province. Recoveries are received from the Horse Racing Improvement Fund.
- (g) *Land Titles* — This sub-vote provides for the administration of the *Land Title Act* and operation of land registry services throughout the Province.
- (h) *Film Classification* — This sub-vote provides for the administration of the *Motion Picture Act* and regulations; the classification of films; and the regulation of the public exhibition of any film and its advertising in the Province.
- (i) *Order In Council Patients' Review Board* — This sub-vote provides for review, for the purpose of making recommendations to the Attorney General on the status of persons being held in custody in the Forensic Psychiatric Institute at the pleasure of the Lieutenant Governor in Council. The Patients' Review Board receives the findings of the court where an individual is declared unfit to stand trial by reason of insanity or acquitted for reasons of insanity.
- (j) *Criminal Injury Compensation Act* — This sub-vote provides assistance to victims or to families of victims where the victims have been injured or killed by an act or omission of another resulting from
  - (i) the commission of an offence, or
  - (ii) the lawful arrest or attempt to arrest an offender or to assist a peace officer, or
  - (iii) the lawful prevention, or attempted prevention of the commission of a criminal offence or suspected offence.
- (k) *British Columbia Parole Board* — This sub-vote provides for a process for reviewing parole applications from inmates incarcerated in Provincial correctional centres, and for making subsequent parole decisions subject to the statutory provisions of the *Parole Act* (Canada) and consistent with the administration of justice in the Province.

Appropriations		Actual Expenditures
	Classification by sub-vote	
13,900,000	Legal Services Society.....	13,900,000
161,377	Law Reform Commission (net of recoveries).....	77,297
3,822,834	Coroners.....	3,897,271
2,339,934	Public Trustee (net of recoveries).....	2,437,205
2,206,542	Fire Commission.....	2,002,338
10	British Columbia Racing Commission (net of recoveries).....	—
8,758,989	Land Titles.....	8,638,777
182,827	Film Classification.....	182,005
140,609	Order in Council Patients' Review Board.....	112,582
3,791,308	<i>Criminal Injury Compensation Act</i> .....	3,791,308
447,198	British Columbia Parole Board.....	446,996
<u>35,751,628</u>	Total of vote .....	<u>35,485,779</u>

Vote 18—Continued

33,660,320	Main Estimates
500,000	Special Warrant No. 7
1,591,308	Statutory— <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap 83, sec. 2 (5))
<u>35,751,628</u>	

Group account classification	
Salaries .....	12,048,377
Supplies and services .....	6,781,380
Capital .....	2,918
Other expenditure .....	120,873
Grants .....	<u>17,691,308</u>
	36,644,856
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits .....	172,635
Recoveries	
Horse Racing Improvement Fund .....	737,140
Law Foundation .....	200,552
Other re Public Trustee .....	<u>48,750</u>
	<u>1,159,077</u>
	<u><u>35,485,779</u></u>

Statutory

INDIAN CUT-OFF LANDS DISPUTES ACT (S.B.C. 1982, chap. 50, sec. 5)

Appropriations		Actual Expenditures
Classification		
32,500	Okanagan .....	32,500
545,520	Squamish .....	545,520
861,688	Westbank .....	<u>861,688</u>
<u>1,439,708</u>	Total expenditure .....	<u><u>1,439,708</u></u>
Group account classification		
Other expenditure .....		<u><u>1,439,708</u></u>

Special Account

LAND TITLE ACT (R.S.B.C. 1979, chap. 219, sec. 274)

Appropriations		Actual Expenditures
47,000	Total expenditure .....	<u><u>8,650</u></u>
Group account classification		
Other expenditure .....		<u><u>8,650</u></u>

## MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
19	Minister's Office .....	184,197		184,197	181,569
20	Ministry Operations .....	18,922,938		18,922,938	18,276,156
		<u>19,107,135</u>	<u></u>	<u>19,107,135</u>	<u>18,457,725</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 19

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Consumer and Corporate Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>184,197</u>	Total of vote .....	<u>181,569</u>
Group account classification		
	Salaries.....	167,736
	Supplies and services.....	6,357
	Other expenditure.....	<u>9,919</u>
		184,012
<i>Less Transfers</i>		
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>2,443</u>
		<u>181,569</u>

## Vote 20

## MINISTRY OPERATIONS

*Description*

This vote provides for the general operations of the ministry which include the following:

- (a) *Executive and Administration*—This sub-vote provides for centralized management and administrative planning and support services for all branches of the ministry. Staff solicitors are provided by the Ministry of Attorney General.
- (b) *Consumer Affairs*—This sub-vote provides for the promotion of fairness and understanding in the marketplace. The program develops, administers and enforces consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates aspects of cemeteries, motor dealers and travel firms, attempts to mediate problems in transactions between consumers and suppliers, assists over-committed debtors through counselling and debt pooling arrangements, and provides grants to consumer related groups. It educates consumers concerning their rights and obligations, and provides information and advice to the business community. It conducts research and provides advice on a wide variety of commercial matters related to consumers.
- (c) *Corporate Affairs*—This sub-vote provides for the legal framework of the marketplace, including the licensing and registration of individuals, the regulation of the instruments and documents used by institutions to communicate and conduct their business and the administration of the Mobile Home Registry. The Superintendent of Credit Unions, Cooperatives and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate and Insurance regulates the mortgage brokers, securities, real estate and insurance industries. The Registrar of Companies maintains complete files on all British Columbia companies, extra-provincial companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the Province. The Registrar also records through the central registry mechanic liens and liens against motor vehicles and personal chattels, and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under various statutes administered by the ministry. The Auditor Certification Board was established by the *Company Act* to assess the qualifications of auditors for reporting companies.
- (d) *Rentalsman*—This sub-vote provides for the administration of the *Residential Tenancy Act*, which governs the relationship between landlords and tenants who rent residential premises; and provides for mediation, adjudication, and rulings on all matters concerned by the act including rental rates and increases. It deals with matters of termination of tenancies, possession of premises, redirection of rent for repairs, essential services and security deposits, and provides for dissemination of information to the general public about their rights and responsibilities under the act.
- (e) *Liquor Control and Licensing*—This sub-vote provides for overall direction and control of policy development and administration within the confines of the *Liquor Control and Licensing Act* and regulations.

## Appropriations

## Actual Expenditures

Classification by sub-vote		Actual Expenditures
2,491,791	Executive and Administration .....	2,430,247
2,341,177	Consumer Affairs .....	2,472,099
8,833,068	Corporate Affairs .....	7,950,411
3,411,025	Rentalsman .....	3,796,677
1,845,877	Liquor Control and Licensing .....	1,626,722
<u>18,922,938</u>	Total of vote .....	<u>18,276,156</u>
Group account classification		
	Salaries .....	12,527,173
	Supplies and services .....	5,679,125
	Other expenditure .....	95,915
	Grants .....	108,000
		<u>18,410,213</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits .....	132,200
	Recoveries	
	Other .....	<u>1,857</u>
		<u>134,057</u>
		<u>18,276,156</u>





## MINISTRY OF EDUCATION

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
21	Minister's Office .....	207,010		207,010	149,479
22	Management Operations and Educa- tional Finance.....	24,383,227		24,383,227	23,722,286
23	Public Schools Education .....	1,040,531,959		1,040,531,959	1,009,969,201
24	Post-Secondary Colleges and Institutes	319,463,135		319,463,135	318,794,894
25	Independent Schools.....	22,117,339		22,117,339	21,688,117
	Statutory —				
	<i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6))		1,200,000	1,200,000	1,200,000
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	—National Training Agreement— Skill Growth Fund				
	—Language Textbook Agree- ment—Additional Textbooks				
	—National Training Agreement— Additional Vocational Training				
	—Canadian Official Languages Programs				
	—Status Indian Children Educa- tion				
	—Department of National De- fence Children Education				
26	Voted Financing Transactions (Rural Residential School Property Tax) .....				
		<u>1,406,702,670</u>	<u>1,200,000</u>	<u>1,407,902,670</u>	<u>1,375,523,977</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 21

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Education, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>207,010</u>	Total of vote .....	<u>149,479</u>
Group account classification		
	Salaries.....	143,418
	Supplies and services.....	<u>8,593</u>
		152,011
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>2,532</u>
		<u>149,479</u>

## Vote 22

## MANAGEMENT OPERATIONS AND EDUCATIONAL FINANCE

*Description*

This vote provides for the overall direction of policy development for the ministry, as well as administrative and support services to the ministry's operational programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development and membership in and services to several national and inter-provincial activities.

- (a) *Deputy Minister's Office*—This sub-vote provides for the management of the Ministry of Education, management leadership and information services to educational agencies (colleges, institutes, school districts and councils), direction for curriculum planning and development processes, special education programs, development of information systems, policy and legislative changes, and financial management services.
- (b) *Research and Development*—This sub-vote provides for grants to partially support provincially-oriented educational societies which supplement educational programs of school districts and colleges and institutes. This sub-vote also provides funds for projects designed to develop and enhance the Provincial educational system and for management systems improvements on behalf of the ministry and field agencies.
- (c) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education, Canada, and provides for financial support to the Canadian Education Association. In addition, fully recoverable funds are utilized under a contract with the Federal Government to assist the Canadian International Development Agency to operate a major training project in Indonesia.
- (d) *Management Operations*—This sub-vote provides for the coordination and development of policy, legislation, computer data, personnel management, and school district conciliation and arbitration processes. This sub-vote also provides for project management expertise, ministry office space, technology and printing services, and curriculum support activities of textbooks and media materials. Funds are recovered on the sale of supplementary textbooks and media materials to school districts. In addition, this sub-vote provides for liaison with the British Columbia Buildings Corporation, British Columbia Systems Corporation, Public Service Commission and Government Employee Relations Bureau.
- (e) *Educational Finance*—This sub-vote provides for the ministry supervision of major financial systems including five-year operating and capital forecasting, annual capital and operating budgets, expenditure management, financial management, schools and post-secondary capital management, and school district and post-secondary institution financial management. Funds are also provided for research into the financial implications of proposals for change in policy, legislation, and management processes. In addition, funds are provided for the internal financial operations of the ministry.

Appropriations		Actual Expenditures
	Classification by sub-vote	
861,431	Deputy Minister's Office .....	757,698
2,028,530	Research and Development .....	1,543,851
198,590	National and Inter-Provincial Activities (net of recoveries) .....	128,580
20,135,987	Management Operations (net of recoveries) .....	20,309,488
1,158,689	Educational Finance .....	982,669
<u>24,383,227</u>	Total of vote .....	<u>23,722,286</u>
	Group account classification	
	Salaries .....	4,695,319
	Supplies and services .....	20,065,696
	Capital .....	1,023,860
	Other expenditure .....	87,636
	Grants .....	466,005
		<u>26,338,516</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	139,351
	Recoveries	
	Federal Government .....	1,290,253
	Publication Services .....	1,186,160
	Other .....	466
		<u>2,616,230</u>
		<u><u>23,722,286</u></u>

## Vote 23

## PUBLIC SCHOOLS EDUCATION

*Description*

This vote provides for the development and management of the public schools system through the associated operations of the ministry, the financial support of school districts, and the assistance to homeowners in respect of school taxation.

- (a) *Schools Programs*—This sub-vote provides for effective programs in public schools through assessing and developing the content of educational programs, managing public instruction through curriculum development and learning assessment, and developing major supplementary programs such as career development and micro-computer applications. This sub-vote provides for correspondence education for any British Columbia student unable to take the regular school program, promotion of excellence by administering Grade 12 scholarship exams, and promotion of adult educational upgrading by offering a secondary school completion program. It also ensures availability of curriculum resources to all districts through a curriculum resource centre, assists in program implementation and promotes development and implementation of modern language and multi-cultural programs in schools. Recoveries are received from the Federal Government for the scholarship program.
- (b) *Field Services*—This sub-vote provides for major financial support service and policy liaison between the ministry and 75 school districts, assessment and accreditation of schools throughout the Province, and assurance that senior school district officials are fulfilling their responsibilities under the statutes and policies of the government. This sub-vote also provides for assessment and improvement of school district management systems, provides for leadership training for senior school district officials, for review of Teacher Assessment Reports, and for implementation of ministry management information systems in school districts. Recoveries relate to fees charged for the Superintendents Selection Committee.
- (c) *Special Education*—This sub-vote provides for policy development and the administration of the school districts' operating expenditures for special education programs in the public school system. This sub-vote also provides for the evaluation and assessment of existing and proposed special education programs and services to students with various learning disabilities, both in and outside the school system. In addition, this sub-vote provides for assistance to school district personnel in organizing and evaluating special education programs, in developing new and improved methods in meeting the needs of exceptional children, in operating Jericho Hill School and a Resource Centre for the Visually Impaired, and in improving educational opportunities for Native Indian students. Recoveries are received from the Jericho Hill cafeteria for service provided to the Justice Institute.
- (d) *Teachers Services and Research*—This sub-vote provides for evaluation of applications for teacher certificates and certification and decertification as required; and for administration of teacher appeal processes and exchange programs. This sub-vote provides for a knowledge/information base in selected areas, for the conducting of background and interpretive studies for ministry operations, for coordination of ministry research, for liaison with various external groups involved in educational research, and for assistance with the application of research findings in Provincial school systems.
- (e) *Schools Facilities*—This sub-vote provides for the development and management of the school districts' capital expenditure program for facilities and equipment, and for physical facilities planning, development and standards for schools.
- (f) *Grants to School Districts*—This sub-vote provides for the Provincial share of local school district operating budgets and schools' capital debt servicing, and for contracted programs such as those for severely handicapped children in containment centres. This sub-vote provides on behalf of school districts the fees and insurance premiums related to school fire protection, and provides funds for Provincially established education services in school districts.
- (g) *Grants to Reduce Local School Taxes*—This sub-vote provides funds to relieve all or part of home owners' school taxes.
- (h) *Teachers' Pension Fund*—This sub-vote provides funds to cover the employer's statutory contribution to the fund on behalf of all school districts and the employer's portion of medical and dental expenses for all retired teachers.
- (i) *Grants and Recoveries re Non-residential School Property Tax*—The sub-vote provides for grants to school districts from school property tax revenue collected by the Province from non-residential property.

## Appropriations

## Actual Expenditures

Appropriations	Classification by sub-vote	Actual Expenditures
6,569,267	Schools Programs (net of recoveries) .....	6,098,098
872,699	Field Services (net of recoveries) .....	676,011
5,092,430	Special Education (net of recoveries) .....	4,374,415
499,725	Teachers Services and Research .....	543,402
836,190	Schools Facilities .....	772,882
660,661,638	Grants to School Districts .....	623,962,195
258,000,000	Grants to Reduce Local School Taxes .....	263,047,206
108,000,000	Teachers' Pension Fund .....	104,792,441
647,616,926	Grants re Non-residential School Property Tax .....	647,616,926
(647,616,916)	Recoveries re Non-residential School Property Tax .....	(641,914,375)
1,040,531,959	Total of vote .....	1,009,969,201

## Vote 23—Continued

Group account classification	
Salaries.....	6,682,304
Supplies and services.....	4,362,442
Capital.....	163,942
Other expenditure.....	113,707
Grants.....	<u>1,641,094,980</u>
	1,652,417,375
<i>Less Transfers</i>	
Vote 72—Pre-retirement Leave and Employee	
Benefits.....	120,400
Recoveries	
Grants non-residential school property tax .....	641,914,375
Other .....	<u>413,399</u>
	<u>642,448,174</u>
	<u><u>1,009,969,201</u></u>

Vote 24

POST-SECONDARY COLLEGES AND INSTITUTES

Description

This vote provides for the management by the ministry of the Provincial colleges and institutes system and for the operating and capital funds required to operate these agencies and the statutory councils, as well as other post-secondary programs operated through consortia and other educational agencies.

- (a) *Post-Secondary Management* — This sub-vote provides for the supervision and operation of college and institute management processes and systems including resource allocation, computerized budgeting and information systems, evaluation systems, Federal-Provincial cost-shared programs, and training programs in industry. The sub-vote provides for the administration and distribution of various forms of financial assistance to students through the Canada Student Loan Program, including Provincial funds, and for coordination of program development and delivery through long-range planning and adjustment to meet priority needs in accordance with resource constraints and in conjunction with other ministries and government agencies. It also provides for the coordination of expenditures by school districts and colleges in programs of continuing education, vocational and other programs as required, and provides for funds to post-secondary institutions for the operation of English as a second language program. The sub-vote provides for the development and management of major financial systems including five-year operating and capital forecasting, annual capital and operating budgets, expenditure management, financial management, post-secondary capital management, post-secondary institutions financial management and the vocational cost system. It also provides for physical facility planning and development for colleges and other post-secondary institutions. (No recoveries are anticipated for 1983/84.)
- (b) *Operating Grants — Colleges and Institutes* — This sub-vote provides for operating and cash capital grants to colleges, Provincial institutes, educational agencies, and for programs to cover all classes of expenditure required for program operation and administration, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the British Columbia labour force to remain productive and competitive. The sub-vote provides funds for the purchase of capital equipment and furnishings. Recoveries are made from the Ministry of Labour for apprenticeship training and from the Federal government for skills growth programs.
- (c) *Administrative Support Grants* — This sub-vote provides for operating grants to colleges and other educational agencies including the Knowledge Network of the West Communications Authority in such areas as continuing and adult education, distance learning systems support, library and statistical services and for some emerging programs.
- (d) *Debt Servicing Capital Grants* — This sub-vote provides funds for the payment of interest and sinking fund charges for all capital construction and equipment projects for colleges and institutes. Recoveries are made from the Ministry of Labour for apprenticeship training and from the Federal government for skills growth programs.
- (e) *Student Financial Aid* — This sub-vote provides financial assistance to post-secondary students who have demonstrated financial need under Federal-Provincial criteria for eligibility and provides funds to subsidize other programs enabling post-secondary students to supplement their income through part-time work while studying. Recoveries are made from the Ministry of Universities, Science and Communications for aid provided to university students.

Appropriations		Actual Expenditures
	Classification by sub-vote	
5,314,155	Post-Secondary Management (net of recoveries).....	4,997,460
263,924,000	Operating Grants — Colleges and Institutes (net of recoveries)...	263,195,944
1,260,112	Administrative Support Grants .....	1,100,754
43,708,868	Debt Servicing Capital Grants (net of recoveries) .....	43,501,518
5,256,000	Student Financial Aid (net of recoveries).....	5,999,218
<u>319,463,135</u>	Total of vote .....	<u>318,794,894</u>
	Group account classification	
	Salaries.....	2,468,632
	Supplies and services.....	1,590,006
	Other expenditure.....	46,194
	Grants.....	350,069,458
		<u>354,174,290</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	57,231
	Recoveries	
	Ministry of Labour — Vote 59 .....	12,883,534
	Ministry of Universities, Science and Communications — Vote 88 .....	8,373,300
	Federal government .....	<u>14,065,331</u>
		<u>35,379,396</u>
		<u>318,794,894</u>



## Vote 25

## INDEPENDENT SCHOOLS

*Description*

This vote provides funds to partially support British Columbia independent schools and to supervise their operations as required as a condition of the grant.

- (a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for grants and certification of teachers under the terms of the *School Support (Independent) Act*.
- (b) *Independent Schools Grants* — This sub-vote provides for the statutory grants to all eligible independent schools.

Appropriations		Actual Expenditures
220,339	Classification by sub-vote	
21,897,000	Independent Schools Management .....	202,170
	Independent Schools Grants .....	21,485,947
<u>22,117,339</u>	Total of vote .....	<u>21,688,117</u>
	Group account classification	
	Salaries .....	59,783
	Supplies and services .....	677,356
	Grants .....	20,955,947
		<u>21,693,086</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	4,969
		<u>21,688,117</u>

**Statutory***EDUCATION (INTERIM) FINANCE ACT* (S.B.C. 1982, chap. 2, sec. 20 (6))

The *Education (Interim) Finance Act* permits municipalities to deduct an administration fee from the non-residential school property tax that they collect on behalf of the Province. Gross taxes collected are recorded as recoveries to Vote 23.

Appropriations		Actual Expenditures
<u>1,200,000</u>	Administration Fee .....	<u>1,200,000</u>
	Group account classification	
	Other expenditure .....	<u>1,200,000</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds were advanced to the British Columbia Institute of Technology by the Province in accordance with the National Training Agreement to provide training places for high technology skills. These capital funds were recovered from the Federal Government.

Appropriations		Actual Expenditures
<u>0</u>	National Training Agreement—Skill Growth Fund .....	<u>0</u>
	Group account classification	
	Grants .....	2,750,000
	Less recoveries .....	2,750,000
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Under the Language Training Agreement, English as a second language textbooks are provided free to designated students at post-secondary colleges and institutes. The cost of these books is then recovered from the Federal Government.

Appropriations		Actual Expenditures
<u>0</u>	Language Textbook Agreement — Additional Textbooks.....	<u>0</u>
Group account classification		
Supplies and services.....		130,474
Less recoveries.....		130,474
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

The Province responded to additional training needs designated by the Federal Government by providing vocational training to clients through post-secondary colleges and institutes. The training costs were recovered from the Federal Government under the National Training Agreement.

Appropriations		Actual Expenditures
<u>0</u>	National Training Agreement—Additional Vocational Training.....	<u>0</u>
Group account classification		
Grants.....		2,000,000
Less recoveries.....		2,000,000
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the Federal Government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages In Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations		Actual Expenditures
<u>0</u>	Canadian Official Languages Programs .....	<u>0</u>
Group account classification		
Supplies and services.....		787,148
Grants.....		4,028,443
		4,815,591
Less recoveries.....		4,815,591
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the Federal Government to the Province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations		Actual Expenditures
<u>0</u>	Status Indian Children Education .....	<u>0</u>
Group account classification		
	Grants .....	31,069,542
	Less recoveries .....	<u>31,069,542</u>
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the Province receives tuition fees from Federal Government for the education of service children residing on tax-exempt lands owned by the Federal Government. These amounts are paid out to the respective school districts.

Appropriations		Actual Expenditures
<u>0</u>	Department of National Defence Children Education .....	<u>0</u>
Group account classification		
	Grants .....	2,570,832
	Less recoveries .....	<u>2,570,832</u>
		<u>0</u>

Vote 26

FINANCING TRANSACTIONS

Description

This vote provides for statutory advance payment of rural residential school property taxes.  
In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a \$10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations		Actual Expenditures
	Classification by sub-vote	
78,364,995	Advances <i>re</i> Rural Residential School Property Tax .....	78,107,264
<u>(78,364,985)</u>	Recoveries <i>re</i> Rural Residential School Property Tax .....	<u>(78,107,264)</u>
<u>10</u>	Total of vote .....	<u>0</u>
	Group account classification	
	Other expenditure .....	78,107,264
	Less recoveries — School Property Tax .....	<u>78,107,264</u>
		<u>0</u>

## MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
27	Minister's Office .....	173,868		173,868	129,282
28	Resource Management Program .....	20,353,252		20,353,252	18,420,837
29	British Columbia Utilities Commission .....	1,555,257		1,555,257	1,484,817
30	Fort Nelson Indian Band Mineral Revenue Sharing Agreement .....	3,500,000		3,500,000	2,002,480
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c)) — Interest on Revenue Refunds .....		97,340	97,340	97,340
	<i>Mines Act</i> (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement .....		2,355	2,355	2,355
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries — British Columbia Utilities Commission — Conservation and Renewable Energy Agreement — B.C.R. Anzac Line Electrification — N.O.R.P. Oil Program .....				
		25,582,377	99,695	25,682,072	22,137,111
	Special Account — Energy Development — <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 4) .....		88,827	88,827	88,827
		25,582,377	188,522	25,770,899	22,225,938

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 27

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>173,868</u>	Total of vote .....	<u>129,282</u>
Group account classification		
Salaries .....		127,514
Supplies and services .....		<u>4,300</u>
		131,814
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,532</u>
		<u>129,282</u>

## Vote 28

## RESOURCE MANAGEMENT PROGRAM

*Description*

This vote provides for the following ministry operations:

- (a) *Executive Management*—This sub-vote provides for senior executive direction and communications and public relations services for the ministry.
- (b) *Finance and Administration Division*—This sub-vote provides for ministry management and personnel services; mineral, petroleum and natural gas revenue and tax administration including expenditures and recoveries from the Federal Government for the new oil reference price program; management of data information systems and office automation systems; administrative services including the acquisition and servicing of ministry property and space inventory and requirements; and coordination of the ministry's legislation requirements, and publications.
- (c) *Energy Resource Division*—This sub-vote provides for advice on the formulation of Provincial energy strategy and implementation of Provincial energy policy; for development and management of the energy project review process, energy forecasts and strategic studies on energy matters; for advice on the management of energy surpluses; and for formulation and implementation of energy conservation programs, including recoveries from the Federal Government under the energy audit program. This sub-vote also provides for applied research related to energy technology; and technical and administrative support for the Energy Development Agency.
- (d) *Mineral Resources Division*—This sub-vote provides for development and implementation of policies and programs encouraging discovery and development of mineral resources and regulation of those activities. It provides for administration and enforcement of Provincial legislation ensuring the safety and health of workers in the mining industry. It also ensures that mining operations do not endanger public safety and that they effect the maximum recovery of mineral resources with the minimum disturbance to the environment. The sub-vote provides for maintenance of a data base on the mineral industry on which to predicate advice and to implement appropriate policies for the mineral sector. It provides for administration of title to the mineral resources of the Province; for facilitating the exploration, discovery and orderly development of Provincial mineral and coal resources through geological mapping, surveys and related activities including training of prospectors, and for information services and laboratory support. The sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the Province and fosters research and technological innovation in sector-related fields. There is partial cost-recovery through fees and licences for some programs for prospectors.
- (e) *Petroleum Resources Division*—This sub-vote provides for the disposition of petroleum, natural gas, and geothermal resource rights in a manner which brings maximum benefit to the Province and supports the development of these resources. This sub-vote also provides for regulation of the petroleum industry to ensure safe operation, environmental protection and conservation of subsurface resources; for collection of pertinent information on actual and potential petroleum resources and the nature of the industry; and for promotion of development in new areas.

Appropriations	Classification by sub-vote	Actual Expenditures
513,453	Executive Management.....	439,437
3,647,062	Finance and Administration Division (net of recoveries).....	4,212,524
6,106,186	Energy Resources Division (net of recoveries).....	4,884,188
7,630,049	Mineral Resources Division (net of recoveries).....	6,772,308
2,456,502	Petroleum Resources Division.....	2,112,380
<u>20,353,252</u>	Total of vote .....	<u>18,420,837</u>
Group account classification		
	Salaries.....	10,316,216
	Supplies and services.....	5,946,288
	Capital.....	64,454
	Other expenditure.....	18,084,590
	Grants.....	2,965,790
		<u>37,377,338</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits.....	347,769
Recoveries		
	Federal Government <i>re</i> N.O.R.P. ....	18,000,000
	Federal Government <i>re</i> energy conservation ....	544,164
	University of Victoria .....	17,542
	Other .....	<u>47,026</u>
		<u>18,956,501</u>
		<u><u>18,420,837</u></u>



Vote 29

BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides funding for the operation of the commission, which is responsible for the regulation of all utilities and the telecommunication sector in the Province. This includes conducting public hearings into major energy project and energy use proposals, the costs of which are partially recovered from hearings proponents. The commission operates under the *Utilities Commission Act*.

Appropriations		Actual Expenditures
<u>1,555,257</u>	Total of vote (net of recoveries) .....	<u>1,484,817</u>
Group account classification		
Salaries .....		1,250,818
Supplies and services .....		<u>1,062,386</u>
		2,313,204
Less Transfers		
Vote 72—Pre-retirement Leave and Employee		
Benefits .....	71,482	
Recoveries		
British Columbia Utilities Commission Hear-		
ings .....	<u>756,905</u>	
		<u>828,387</u>
		<u>1,484,817</u>

**Vote 30** FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT*Description*

This vote provides funding for payments from natural gas production and disposition of natural gas interests in accordance with the Federal-Provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations		Actual Expenditures
<u>3,500,000</u>	Total of vote .....	<u>2,002,480</u>
Group account classification		
	Grants .....	<u>2,002,480</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations		Actual Expenditures
<u>97,340</u>	Interest on revenue refunds .....	<u>97,340</u>
Group account classification		
	Other expenditure .....	<u>97,340</u>

**Statutory***MINES ACT* (S.B.C. 1980, chap. 28, sec. 15 (2))

Appropriations		Actual Expenditures
<u>2,355</u>	Mine improvement .....	<u>2,355</u>
Group account classification		
	Supplies and services .....	<u>2,355</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	British Columbia Utilities Commission .....	<u>0</u>
Group account classification		
	Supplies and services .....	781,095
	Less recoveries .....	<u>781,095</u>
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Conservation and Renewable Energy Agreement— British Columbia Railway Anzac Line Electrification .....	<u>0</u>
Group account classification		
	Grants .....	2,500,000
	Less recoveries .....	<u>2,500,000</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	N.O.R.P. Oil Program .....	<u>0</u>
Group account classification		
	Other expenditure.....	13,671,132
	Less recoveries.....	<u>13,671,132</u>
		<u>0</u>

Special Account

ENERGY DEVELOPMENT—SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 4)

Appropriations		Actual Expenditures
<u>88,827</u>	Total expenditure.....	<u>88,827</u>
0	Main Estimates	
88,827	Statutory— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 4)	
<u>88,827</u>		
Group account classification		
	Supplies and services.....	82,827
	Grants.....	<u>6,000</u>
		<u>88,827</u>

## MINISTRY OF ENVIRONMENT

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
31	Minister's Office .....	164,475		164,475	52,869
32	Resource and Environmental Manage- ment .....	79,212,164		79,212,164	76,260,348
33	Emergency Assistance .....	3,530,000		3,530,000	467,139
	Statutory —				
	<i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2) — Flood Costs		2,783,564	2,783,564	2,783,564
	<i>Emergency Program Act</i> (R.S.B.C. 1979, chap. 106, sec. 16) — Pur- chase of Property Subject to Haz- ard .....		663,327	663,327	663,327
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 15 (1)) — Extinguishment of Debt....		3,802	3,802	3,802
	<i>Financial Administration Act</i> (S.B.C. 1981, chap 15, sec. 22 (1)) — Net of Recoveries				
	—Joint Emergency Planning Project				
	—Homathko Development Air Studies				
	—Ambient Air Monitoring				
	—British Columbia Hydro Stikine River Basin Agreement				
	—Federal-Provincial Mapping Projects				
	—Municipal Base Mapping				
	—Environmental Lab — Ana- lytical Tests				
		<u>82,906,639</u>	<u>3,450,693</u>	<u>86,357,332</u>	<u>80,231,049</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 31

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Environment, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>164,475</u>	Total of vote .....	<u>52,869</u>
Group account classification		
Salaries.....		48,241
Supplies and services.....		<u>4,628</u>
		<u>52,869</u>

## Vote 32

## RESOURCE AND ENVIRONMENTAL MANAGEMENT

*Description*

This vote provides for the ministry's resource and environmental management programs and includes the following:

- (a) *General Administration*—This sub-vote provides for executive direction, control and coordination; and services including ministry information, personnel, finance, systems, space, laboratory, conservation, communications, planning, environmental assessment, inventory and general administration in support of the ministry's operations.
- (b) *Air Management*—This sub-vote provides for a clean and healthy atmospheric environment by setting air quality standards, by collecting and disseminating information related to the atmosphere and by assisting the waste management program in emissions monitoring.
- (c) *Fisheries Management*—This sub-vote provides for the production of the maximum economic, cultural, recreational and scientific benefits of freshwater fisheries by maintaining and enhancing all native and desirable introduced species of fish at optimum levels of distribution, abundance and health. Integral elements of the fisheries management program include population assessment and inventory; habitat protection and enhancement; fish culture; research; regulations; and public information and participation. Funds expended within the salmonid enhancement program are partially recovered from the Federal Government under a joint agreement. Funds expended on fisheries project agreements with the British Columbia Hydro and Power Authority are totally recovered from the authority. Pertinent legislation includes the *Fisheries Act (Canada)* and the *Wildlife Act*.
- (d) *Marine Resources*—This sub-vote provides for the management of oyster culture and seaweed resources; and the licensing, inspection and enforcement of the processing-buying sector of the commercial fishing industry under the Provincial *Fisheries Act* and the *Fish Inspection Act*. Principal objectives are to provide extension services, regulate the developing mariculture industry and fish processing sector and to represent Provincial positions on international fisheries negotiations for maximum social and economic benefits to British Columbia.
- (e) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act*, including advice, coordination, implementation, information, and development of policies and procedures of related pesticide programs to ensure their prudent use.
- (f) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act* and programs to recover and utilize waste materials.
- (g) *Water Management*—This sub-vote provides for water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory and water quality protection. Pertinent legislation includes the *Water Act*, *Water Utility Act*, *Utilities Commission Act*, *Dykes Maintenance Act*, *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood damage prevention program are recovered from the Federal Government. Funds expended on the Canada-British Columbia hydrometric program and the Revelstoke water license program are both recovered by agreement from the British Columbia Hydro and Power Authority.
- (h) *Wildlife Management*—This sub-vote provides for the maintenance, diversity and viability of species representative of the major biophysical zones of the Province to ensure that, within the constraints of land capability and biological limits of each species, wildlife is available in sufficient abundance to meet the social, recreational, ecological and economic needs of society. Funds expended on the wildlife project agreements with the British Columbia Hydro and Power Authority are totally recovered from the authority. This sub-vote also provides for administration of the *Wildlife Act*.
- (i) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping and interpretation for terrestrial, coastal and estuary management.
- (j) *Provincial Emergency Program*—This sub-vote provides for the costs of the Provincial emergency program which is responsible for developing throughout British Columbia the capability, including plans, to cope and deal with disaster and emergency situations with minimal disruption of essential services.

Appropriations	Classification by sub-vote	Actual Expenditures
19,710,998	General Administration .....	17,958,805
2,910,415	Air Management .....	2,847,334
11,492,941	Fisheries Management (net of recoveries) .....	11,567,603
1,427,794	Marine Resources .....	1,108,465
505,606	Pesticide Control .....	496,618
7,999,703	Waste Management .....	7,393,943
18,609,701	Water Management (net of recoveries) .....	18,697,265
6,492,844	Wildlife Management (net of recoveries) .....	6,415,677
8,294,728	Surveys and Resource Mapping .....	8,222,568
1,767,434	Provincial Emergency Program .....	1,552,070
<u>79,212,164</u>	Total of vote .....	<u>76,260,348</u>

**Vote 32—Continued**

Group account classification	
Salaries .....	43,021,406
Supplies and services .....	27,739,669
Capital .....	6,439,995
Other expenditure .....	105,749
Grants .....	947,071
	<hr/>
	78,253,890
Less Transfers	
Vote 72—Pre-retirement Leave and Employee	
Benefits .....	693,935
Recoveries	
British Columbia Hydro and Power Authority ..	1,272,962
Miscellaneous .....	26,645
	<hr/>
	1,993,542
	<hr/>
	<u>76,260,348</u>



Vote 33

EMERGENCY ASSISTANCE

Description

This vote provides for emergency expenditures in response to emergencies and natural disasters.

Appropriations		Actual Expenditures
<u>3,530,000</u>	Total of vote .....	<u>467,139</u>
Group account classification		
	Salaries .....	38,099
	Supplies and services .....	393,242
	Other expenditure .....	256
	Grants .....	<u>35,542</u>
		<u>467,139</u>

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations		Actual Expenditures
	Classification	
2,514,477	Southwest Region .....	2,514,477
<u>269,087</u>	Lions Bay Flood .....	<u>269,087</u>
<u>2,783,564</u>	Total expenditure .....	<u>2,783,564</u>
Group account classification		
	Salaries .....	61,979
	Supplies and services .....	2,174,671
	Capital .....	114,736
	Grants .....	<u>432,178</u>
		<u>2,783,564</u>

Statutory

EMERGENCY PROGRAM ACT (R.S.B.C. 1979, chap. 106, sec. 16)

Appropriations		Actual Expenditures
<u>663,327</u>	Purchase of property subject to hazard .....	<u>663,327</u>
Group account classification		
	Supplies and services .....	50,897
	Capital .....	<u>612,430</u>
		<u>663,327</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 15(1))

Appropriations		Actual Expenditures
<u>3,802</u>	Extinguishment of debt .....	<u>3,802</u>
Group account classification		
	Other expenditure .....	<u>3,802</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Joint Emergency Planning Project .....	<u>0</u>
Group account classification		
	Supplies and services .....	16,226
	Less recoveries .....	<u>16,226</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Homathko Development Air Studies .....	<u>0</u>
Group account classification		
	Salaries .....	21,112
	Supplies and services .....	<u>10,743</u>
		31,855
	Less recoveries .....	<u>31,855</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Ambient Air Monitoring .....	<u>0</u>
Group account classification		
	Salaries .....	23,065
	Supplies and services .....	14,348
	Capital .....	<u>48,919</u>
		86,332
	Less recoveries .....	<u>86,332</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	British Columbia Hydro Stikine River Basin Agreement .....	<u>0</u>
Group account classification		
	Salaries .....	15,248
	Supplies and services .....	<u>2,932</u>
		18,180
	Less recoveries .....	<u>18,180</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Federal-Provincial Mapping Projects .....	<u>0</u>
Group account classification		
Supplies and services .....	21,733	
Less recoveries .....	<u>21,733</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Municipal Base Mapping.....	<u>0</u>
Group account classification		
Supplies and services .....	156,289	
Less recoveries .....	<u>156,289</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Environmental Lab-Analytical Tests .....	<u>0</u>
Group account classification		
Supplies and services .....	23,449	
Less recoveries .....	<u>23,449</u>	
	<u>0</u>	



## MINISTRY OF FINANCE

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
34	Minister's Office .....	172,432		172,432	156,595
35	Government Financial Support .....	56,128,016		56,128,016	53,847,657
36	Interest on the Public Debt .....	181,000,000		181,000,000	106,197,342
37	Provincial Capital Commission .....	363,022		363,022	362,021
38	Compensation Stabilization Program ...	861,845		861,845	617,449
39	Contingencies (All Ministries) .....	95,000,000		95,000,000	77,738,975
	Statutory —				
	<i>Financial Administration Act</i>				
	(S.B.C. 1981, chap. 15, sec. 24				
	(c)) — Interest on Revenue Re-				
	funds .....		801,078	801,078	801,078
	<i>Financial Administration Act</i>				
	(S.B.C. 1981, chap. 15, sec. 53				
	(f)) — Issue Costs .....		403,116	403,116	403,116
	<i>Unclaimed Money Act</i> (R.S.B.C.				
	1979, chap. 418, sec. 4) — Pay-				
	ment of Claims .....		5,396	5,396	5,396
40	Voted Financing Transactions (Rural				
	Area Property Taxes and Land Tax				
	Deferments) .....				
		<u>333,525,315</u>	<u>1,209,590</u>	<u>334,734,905</u>	<u>240,129,629</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 34

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Finance, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>172,432</u>	Total of vote .....	<u>156,595</u>
Group account classification		
Salaries .....		151,592
Supplies and services .....		<u>7,535</u>
		159,127
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,532</u>
		<u>156,595</u>

## Vote 35

## GOVERNMENT FINANCIAL SUPPORT

*Description*

This vote provides for central financial and administrative services for all ministries and for fiscal, budgetary and financial administration policy development and implementation.

- (a) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal and budgetary issues.
- (b) *Revenue Operations*—This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance, for administration of the *Land Tax Deferment Act* and the *Home Owner Grant Act* as they relate to the non-municipal areas of the Province, for payment of grants and administration of advances to local governments and for payment of federal income tax on behalf of natural gas producers.
- (c) *Assessment Services*—This sub-vote provides for the operating grant to the British Columbia Assessment Authority and for courts of revision and assessment appeal board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.
- (d) *Purchasing Commission*—This sub-vote provides for the management of the purchasing requirements of the ministries and other government agencies including the storage of inventory, disposal of surplus material and the repair and maintenance of business machines. Costs incurred in the disposal of surplus material and in the sale of merchandise are recovered from ministries and certain Crown corporations.
- (e) *Government Agencies*—This sub-vote provides for public access to and augments government services in locations throughout the Province. Recoveries from other ministries for services provided by government agencies are anticipated for 1983/84.
- (f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and certain government corporations and agencies and for the management of trust funds and deposits. Recoveries represent earnings on investments for certain trust funds and deposits for which interest payments are made, as well as the expenditures incurred in the funds management and fiscal agent services provided to government, to government corporations, agencies and to special purpose, trust and other funds.
- (g) *Systems and Data Processing*—This sub-vote provides for systems and data entry services for this and other ministries. Costs of these services are recovered from certain Crown corporations.
- (h) *Office of the Comptroller General*—This sub-vote provides for the auditing, payment, recording and reporting of government accounts and trust funds, for development and implementation of financial administration policy and procedures and for evaluation of accounting and financial management systems throughout government.
- (i) *Ministry Support*—This sub-vote provides for executive, financial, administrative, personnel and information services support to ministry operations, and provides for grants under the suggestion awards program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,279,666	Treasury Board Staff .....	2,995,045
13,027,214	Revenue Operations .....	12,399,775
10,497,000	Assessment Services .....	9,907,558
2,848,426	Purchasing Commission (net of recoveries) .....	2,478,266
11,095,235	Government Agencies (net of recoveries) .....	10,978,955
10	Provincial Treasury (net of recoveries) .....	0
3,764,517	Systems and Data Processing (net of recoveries) .....	3,623,139
9,019,846	Office of the Comptroller General .....	8,882,690
2,596,102	Ministry Support .....	2,582,229
<u>56,128,016</u>	Total of vote .....	<u>53,847,657</u>
	Group account classification	
	Salaries .....	29,089,651
	Supplies and services .....	23,603,665
	Capital .....	73,440
	Other expenditure .....	78,169,788
	Grants .....	9,092,468
		140,029,012
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	573,520
	Recoveries	
	Interest on trust deposits .....	69,156,056
	Funds Management and Fiscal Agent Fees .....	13,496,291
	Ministries .....	2,017,966
	Other .....	937,522
		<u>86,181,355</u>
		<u>53,847,657</u>



Vote 36

INTEREST ON THE PUBLIC DEBT

Description

This vote provides for the cost of interest on the direct debt of the Province. Recoveries are received from the Ministry of Lands, Parks and Housing for the interest cost on government borrowings used to finance the British Columbia Home Program.

Appropriations		Actual Expenditures
<u>181,000,000</u>	Total of vote (net of recoveries) .....	<u>106,197,342</u>
Group account classification		
Other expenditure .....	112,126,109	
Recoveries		
Ministry of Lands, Parks and Housing — Vote 62 .....	5,928,767	
	<u>106,197,342</u>	

Vote 37

PROVINCIAL CAPITAL COMMISSION

Description

This vote provides for an operating grant to the Provincial Capital Commission. The commission is responsible for the preserving, upgrading and planning of amenities for and within the capital district.

Appropriations		Actual Expenditures
<u>363,022</u>	Total of vote .....	<u>362,021</u>
Group account classification		
Salaries .....	67,171	
Supplies and services .....	18,152	
Other expenditure .....	13,700	
Grants .....	265,225	
	364,248	
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....	2,227	
	<u>362,021</u>	

Vote 38

COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for the administration of the Compensation Stabilization Commission which interprets and administers guidelines and regulations issued under the *Compensation Stabilization Act*.

Appropriations		Actual Expenditures
<u>861,845</u>	Total of vote .....	<u>617,449</u>
Group account classification		
Salaries .....	187,051	
Supplies and services .....	430,398	
	<u>617,449</u>	

## Vote 39

## CONTINGENCIES (ALL MINISTRIES)

*Description*

This vote provides for certain expenditures of a contingent or unexpected nature that are not provided for in any other vote. This vote will also provide funding in excess of that provided for in any other vote for costs related to natural disasters, emergency relief and for assistance to those in need.

Appropriations		Actual Expenditures
	Classification by sub-vote	
	Salaries .....	643,000
	Employee Benefits .....	2,480,025
	Motor Carrier Commission and Branch .....	953,000
	Motor Vehicle Inspection Division .....	1,237,000
	B.C. Ferries Lease Payments .....	1,250,395
	Accelerated Dyking .....	920,509
	Fraser River Flood Control .....	1,679,491
	British Columbia Buildings Corporation Debt Servicing Grant ...	10,000,000
	Ocean Falls Corporation Grant .....	36,228,520
	Income Assistance .....	5,057,968
	British Columbia Buildings Corporation Property Transfers .....	392,105
	Independent Schools Grants .....	16,182,965
	Miscellaneous .....	713,997
<u>95,000,000</u>	Total of vote .....	<u>77,738,975</u>
	Group account classification	
	Salaries .....	2,190,458
	Supplies and services .....	712,542
	Other expenditure .....	7,144,765
	Grants .....	67,691,210
		<u>77,738,975</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations		Actual Expenditures
<u>801,078</u>	Interest on revenue refunds .....	<u>801,078</u>
	Group account classification	
	Other expenditure .....	<u>801,078</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 53 (f))

Appropriations		Actual Expenditures
<u>403,116</u>	Issue costs .....	<u>403,116</u>
	Group account classification	
	Supplies and services .....	375,432
	Other expenditure .....	27,684
		<u>403,116</u>

Statutory

UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 4)

Appropriations		Actual Expenditures
<u>5,396</u>	Payment of claims .....	<u>5,396</u>
Group account classification		
	Other expenditure.....	<u>5,396</u>

Vote 40

FINANCING TRANSACTIONS

Description

This vote provides for advances in respect of deferred property taxes pursuant to the *Land Tax Deferment Act*, and for statutory advances to local government and other entities in respect of property taxes in non-municipal areas collected on their behalf by the Ministry of Finance.

In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a \$10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations		Actual Expenditures
<u>10</u>	Total of vote (net of recoveries) .....	<u>0</u>
Group account classification		
	Other expenditure.....	50,814,322
Recoveries		
	Property Taxes.....	<u>50,814,322</u>
		<u>0</u>

## MINISTRY OF FORESTS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
41	Minister's Office .....	143,879		143,879	137,711
42	Forest and Range Management .....	192,472,471		192,472,471	190,253,732
43	Fire Suppression Program.....	50,000,000		50,000,000	24,862,771
	Statutory —				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c)) — Interest on Revenue Re- funds.....		578	578	578
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries —British Columbia Railway — Tachgeda Lake —Lightning Locator System —Biomass Project —Yukon Territory Fire Sup- pression				
		<u>242,616,350</u>	<u>578</u>	<u>242,616,928</u>	<u>215,254,792</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 41

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Forests, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>143,879</u>	Total of vote .....	<u>137,711</u>
Group account classification		
Salaries.....		134,314
Supplies and services.....		<u>3,397</u>
		<u>137,711</u>

## Vote 42

## FOREST AND RANGE MANAGEMENT

*Description*

This vote provides for all forest, range and recreation programs of the ministry (except fire suppression) and for all management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at Provincial, regional and district levels.

- (a) *Management Program*—This sub-vote provides for senior executive direction in the ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. Direction and control of the application of approved forest and range policies and programs are provided for at the regional level and supervision and control of implementation occur at the district level.
- (b) *Finance and Administration Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, grants and support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and its maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels.
- (c) *Harvesting Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown Provincial timber and wood resources, and overall monitoring and functional direction of Provincial wood supplies. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level. This program also includes the recoverable costs associated with the salvage of merchantable timber, debris disposal and access relocations from pondage areas on behalf of British Columbia Hydro and Power Authority.
- (d) *Silviculture Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown Provincial forests, overall monitoring and functional direction of Provincial silvicultural activities, and tree seeds and seedlings required for Provincial reforestation projects. Coordination and monitoring of these projects take place at the regional level while more detailed field activities occur at the district level. These projects and activities include cooperative services with the Ministry of Attorney General and the Federal Penitentiary Service.
- (e) *Research Program*—At headquarters, this sub-vote provides for advice, policies and procedures for the services pertaining to silviculture research, for care and enhancement of Crown Provincial forests, and for overall monitoring and functional direction over Provincial silviculture research activities. Coordination, monitoring and field activities take place at the regional level while more detailed field activities occur at the district level. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. Costs of joint research projects are recovered from other ministries.
- (f) *Forest Protection Program*—At headquarters, this sub-vote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values. The coordination and monitoring of these activities occur at the regional level, while the provision of most protection services occurs at the district level.
- (g) *Range Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown Provincial range lands, and overall monitoring and functional direction of ministry range management activities. The regional offices provide for coordination and monitoring of all range management activities on Crown Provincial range lands, while district offices provide for ongoing planning, direction, and control of the use of Crown Provincial range lands.
- (h) *Recreation Program*—At headquarters, this sub-vote provides for advice, policies, and procedures pertaining to the protection of recreation and aesthetic values of Crown Provincial forest and range lands outside parks, and overall monitoring and functional direction of ministry recreation management activities. The regional offices provide for coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown Provincial lands.

## Appropriations

## Actual Expenditures

Appropriations	Classification by sub-vote	Actual Expenditures
10,967,985	Management Program.....	10,726,139
54,817,379	Finance and Administration Program.....	54,066,754
50,278,740	Harvesting Program (net of recoveries).....	51,414,838
47,849,126	Silviculture Program.....	45,869,177
7,443,061	Research Program (net of recoveries).....	7,871,866
13,025,868	Forest Protection Program.....	13,188,521
4,312,140	Range Program.....	3,829,339
3,778,172	Recreation Program.....	3,287,098
<u>192,472,471</u>	Total of vote .....	<u>190,253,732</u>

Vote 42—Continued

Group account classification	
Salaries.....	109,551,424
Supplies and services.....	78,156,480
Capital.....	3,171,496
Other expenditure.....	426,762
Grants.....	<u>1,926,885</u>
	193,233,047
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits .....	1,425,076
Recoveries	
British Columbia Hydro and Power Authority..	1,281,072
Ministry of Agriculture and Food.....	24,910
Federal Government.....	244,000
Other .....	<u>4,257</u>
	2,979,315
	<u><u>190,253,732</u></u>



**Vote 43****FIRE SUPPRESSION PROGRAM***Description*

This vote provides for the costs of fighting and extinguishing forest and range fires as provided for under the *Forest Act*, including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures
Classification by sub-vote		
22,663,026	Direct Fire Fighting Expenditures .....	9,684,613
21,808,516	Fire Suppression Flying .....	11,695,562
2,141,736	Fire Equipment .....	1,481,001
2,890,676	Fire Standby and Overtime .....	1,933,947
378,850	Suppression Techniques and Safety Training .....	29,332
117,196	Fire Site Rehabilitation .....	38,316
<u>50,000,000</u>	Total of vote .....	<u>24,862,771</u>
Group account classification		
	Salaries .....	2,723,774
	Supplies and services .....	20,438,028
	Capital .....	1,700,691
	Other expenditure .....	278
		<u>24,862,771</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations		Actual Expenditures
<u>578</u>	Interest on revenue refunds .....	<u>578</u>
Group account classification		
	Other expenditure .....	<u>578</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	British Columbia Railway—Tachgeda Lake .....	<u>0</u>
Group account classification		
	Supplies and services .....	22,729
	Less recoveries .....	22,729
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Lightning Locator System .....	<u>0</u>
Group account classification		
	Supplies and services .....	1,546
	Less recoveries .....	1,546
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Biomass Project .....	<u>0</u>
Group account classification		
Supplies and services.....		207,587
Less recoveries .....		<u>207,587</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Yukon Territory Fire Suppression .....	<u>0</u>
Group account classification		
Salaries .....		98,190
Supplies and services.....		<u>393,340</u>
		491,530
Less recoveries .....		<u>491,530</u>
		<u>0</u>

## MINISTRY OF HEALTH

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
44	Minister's Office .....	182,438		182,438	160,696
45	Management Operations .....	66,569,430		66,569,430	63,154,035
46	Medical Services Commission .....	526,713,581			
	Statutory — <i>Medical Services Act</i> (R.S.B.C. 1979, chap. 255, sec. 12) .....		2,205,476	528,919,057	528,919,057
47	Preventive and Community Health Care Services .....	158,801,506		158,801,506	145,976,642
48	Institutional Services .....	1,697,781,892		1,697,781,892	1,697,070,069
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries — Out-of-Province Hospital Insur- ance Reciprocal Agreements — Strongyloides Survey — Parasitology Consulting — Richmond Health Services				
		<u>2,450,048,847</u>	<u>2,205,476</u>	<u>2,452,254,323</u>	<u>2,435,280,499</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 44

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>182,438</u>	Total of vote .....	<u>160,696</u>
Group account classification		
Salaries .....		158,161
Supplies and services .....		<u>5,067</u>
		163,228
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,532</u>
		<u>160,696</u>

## Vote 45

## MANAGEMENT OPERATIONS

*Description*

This vote provides for the ministry's administration and support services.

- (a) *Central Administration*—This sub-vote provides for the overall development, direction and coordination of policy for the ministry and includes the deputy minister's office, personnel, financial services, information services, policy, planning and legislation, internal audit and management information services.
- (b) *Support Services*—This sub-vote, which is net of recoveries, provides for the central supply of various goods and services to the ministry and outside facilities and agencies. This includes supplies and services, computer and consulting and building occupancy. Recoveries are received from the sale of supplies and services to other ministries and outside agencies.
- (c) *Special Care Services Grants*—This sub-vote provides for grants to support various societies and other public bodies providing health-related services which complement ministry programs. These services include diagnostic, treatment and preventive programs.

Appropriations	Classification by sub-vote		Actual Expenditures
10,259,449	Central Administration .....		8,799,936
	—Ministry Executive .....	846,015	
	—Information Services .....	606,331	
	—Personnel .....	1,949,751	
	—Financial Services .....	3,949,434	
	—Policy, Planning and Legislation .....	766,319	
	—Internal Audit .....	0	
	—Management Information Services .....	682,086	
51,044,613	Support Services (net of recoveries) .....		48,991,743
	—Supply and Services .....	9,167,252	
	—Computer and Consulting .....	3,749,676	
	—Building Occupancy Charges .....	36,074,815	
5,265,368	Special Care Services Grants .....		5,362,356
<u>66,569,430</u>	Total of vote .....		<u>63,154,035</u>
Group account classification			
	Salaries .....	15,591,572	
	Supplies and services .....	45,651,827	
	Capital .....	77,509	
	Other expenditure .....	380,828	
	Grants .....	5,288,338	
		<u>66,990,074</u>	
Less Transfers			
	Vote 72—Pre-retirement Leave and Employee Benefits .....	170,554	
	Recoveries		
	Supplies and Services .....	<u>3,665,485</u>	
			<u>3,836,039</u>
			<u>63,154,035</u>

Vote 46

MEDICAL SERVICES COMMISSION

Description

This vote provides for the development and administration of policies and programs under the Medical Services Plan including payment of insured services.

- (a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and the preparation for negotiations of contracts with practitioners.
- (b) *Medical Services Plan*—This sub-vote provides funds for Medical Service Plan expenditures in excess of Medical Service Plan premium revenue. Expenditures of the plan include payment to physicians, dental surgeons, other practitioners and laboratories, on a fee-for-service basis according to a schedule of fees approved by the commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan also funds disability insurance and partial education expenses for medical practitioners as required under the negotiated contractual agreement with the British Columbia Medical Association.

Appropriations	Classification by sub-vote	Actual Expenditures
22,244,840	Administration .....	20,666,573
506,674,217	Medical Services Plan .....	508,252,484
458,814,395	—Fee for Service .....	461,956,827
43,208,113	—Salaried and Sessional Payments .....	41,562,052
4,651,709	—Disability Insurance and Education Fund .....	4,733,605
<u>528,919,057</u>	Total of vote .....	<u>528,919,057</u>
526,713,581	Main Estimates	
2,205,476	Statutory— <i>Medical Service Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)	
<u>528,919,057</u>		
Group account classification		
Salaries .....	10,779,764	
Supplies and services .....	9,894,256	
Other expenditure .....	24,824	
Grants .....	<u>508,252,484</u>	
	528,951,328	
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>32,271</u>	
	<u>528,919,057</u>	

## Vote 47

## PREVENTIVE AND COMMUNITY HEALTH CARE SERVICES

*Description*

This vote provides for the service delivery, program management, policy development and planning responsibility for preventive and community care programs.

- (a) *Preventive Services* — This sub-vote provides for the delivery of public health nursing, public health inspection, health education, speech and hearing, nutrition, dental program, epidemiology, and medical health officers. It also provides for grants to municipalities for the delivery of certain preventive programs.
- (b) *Vancouver Bureau* — This sub-vote provides for a variety of services grouped together for administrative purposes and includes tuberculosis and venereal disease control, provincial laboratory, pharmacy, kidney dialysis services and occupational health.
- (c) *Vital Statistics* — This sub-vote provides for the registration and certification of births, marriages, divorces, deaths, changes of names, as well as other registration and statistical services.
- (d) *Forensic Psychiatric Services* — This sub-vote provides for the operation and management of forensic psychiatric services to the courts and justice agencies in the Province on an in-patient, out-patient and consultative basis. These agencies and programs include the Maples Adolescent Treatment Centre, the Forensic Psychiatric Institute, Vancouver and Victoria clinics and juvenile services to the courts.
- (e) *Alcohol and Drug* — This sub-vote provides for the management, operation and support services of the alcohol and drug program. Included are detoxification centres, out-patient clinics, and grants to funded agencies.
- (f) *Mental Health* — This sub-vote provides for the program management of mental health services, the operation of mental health centres, the boarding home program, Burnaby psychiatric services and Riverview Hospital. Grants are provided to support agencies supplying health related services and to agencies providing an extension of the ministry's programs.

Appropriations		Actual Expenditures
	Classification by sub-vote	
41,380,330	Preventive Services .....	36,697,616
	—Program Management .....	2,561,089
	—Medical Health Officers and Staff .....	8,028,965
	—Public Health Nursing .....	11,411,951
	—Public Health Inspection .....	2,512,385
	—Health Education .....	68,320
	—Speech and Hearing .....	1,697,274
	—Nutrition .....	341,950
	—Dental Program .....	958,293
	—Epidemiology .....	2,300,737
	—Preventive Grants to Municipalities .....	6,816,652
14,145,298	Vancouver Bureau .....	12,687,845
	—Provincial Laboratory .....	4,362,328
	—VD Control .....	754,294
	—Medical Supply — Kidney Dialysis .....	2,880,533
	—TB Control .....	3,022,189
	—Occupational Health .....	1,074,234
	—Pharmacy .....	594,267
2,520,374	Vital Statistics .....	2,197,131
13,839,738	Forensic Psychiatric Services .....	12,110,880
	—Program Management .....	460,705
	—Maples Adolescent Treatment Centre .....	5,203,056
	—Forensic Psychiatric Institute .....	5,256,751
	—Vancouver Clinic .....	696,696
	—Victoria Clinic .....	224,832
	—Juvenile Services to Courts .....	268,840
18,505,122	Alcohol and Drug .....	17,003,706
	—Program Management .....	1,926,763
	—Outpatient Clinics .....	3,350,798
	—Detoxification Centres .....	2,836,652
	—Grants to Funded Agencies .....	8,889,493
68,410,644	Mental Health .....	65,279,464
	—Program Management .....	853,184
	—Riverview Hospital .....	42,797,145
	—Burnaby Psychiatric Services .....	4,130,751
	—Mental Health Centres .....	10,521,970
	—Grants to Funded Agencies .....	6,976,414
158,801,506	Total of vote .....	145,976,642



**Vote 47—Continued**

Group account classification	
Salaries .....	99,078,704
Supplies and services .....	23,267,078
Capital .....	742,297
Other expenditure .....	563,465
Grants .....	<u>22,771,797</u>
	146,423,341
<i>Less Transfers</i>	
Vote 72—Pre-retirement Leave and Employee	
Benefits .....	310,979
Recoveries	
Other .....	<u>135,720</u>
	446,699
	<u><u>145,976,642</u></u>

## Vote 48

## INSTITUTIONAL SERVICES

*Description*

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs.

- (a) *Hospital Programs* — This sub-vote provides for program management and grant funding for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning and hospital monitoring, and data retrieval. Hospital operating grants normally pay for the majority of operating costs of hospitals after deducting other sources of revenue. This sub-vote also provides for grants to the Red Cross and cancer clinics, and payments for computer services shared by hospitals and out-of-province hospital services. In addition, it provides for payment of the Provincial Government's share of debt servicing of hospital construction and renovation projects, grants for minor capital projects, and payment of the Provincial Government's share of the purchase of approved equipment.
- (b) *Long-Term Care* — This sub-vote provides for program management, direct service and grant funding for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long-term care assessment and community physiotherapy and funding for the provincial adult care facilities licensing board, as well as operation of the government institutions of Valleyview, Pearson and Skeenaview. The grant-funded programs include funding to proprietary and non-profit long-term care facilities for the delivery of personal, intermediate, and extended care services; homemaker agencies to provide in-home care of clients; adult day care for clients who cannot fully cope in the community but do not require the full-time use of a facility; group homes for the handicapped; and operating grants to five municipalities for the provision of home-care/long-term care services.
- (c) *Emergency Health Services* — This sub-vote provides for emergency health services including a ground and air ambulance service throughout the Province, the operation of an ambulance modification plant, training programs for emergency medical assistants and paramedic crews, and coordination of the ministry's responsibility in disaster planning. The ministry receives recoveries from the Workers' Compensation Board and for work performed by the ambulance modification plant.

Appropriations	Classification by sub-vote	Actual Expenditures
1,321,380,843	Hospital Programs .....	1,330,319,166
5,931,966	—Program Management .....	4,502,472
1,216,872,000	—Operating Grants to Hospitals .....	1,233,188,796
76,288,398	—Hospital Construction and Renovation .....	70,341,413
22,288,479	—Hospital Equipment .....	22,286,485
330,648,649	Long-Term Care .....	319,865,132
2,104,177	—Program Management .....	1,596,645
29,237,427	—Government Institutions .....	27,112,718
215,311,369	—Long-Term Care Facilities .....	211,111,532
17,448,300	—Home Nursing Care .....	16,727,957
759,383	—Community Physiotherapy .....	655,037
50,413,854	—Homemaker Services .....	48,543,190
4,284,041	—Adult Day Care .....	3,583,492
1,487,175	—Group Homes for the Handicapped .....	1,498,405
9,602,923	—Long-Term Care Assessments .....	9,036,156
45,752,400	Emergency Health Services (net of recoveries) .....	46,885,771
1,144,557	—Program Management .....	1,263,842
38,123,685	—Ambulance Services .....	40,757,278
3,490,824	—Air Ambulance .....	2,010,213
997,168	—Support Services .....	1,965,173
1,996,166	—Training .....	889,265
1,697,781,892	Total of vote .....	1,697,070,069
Group account classification		
	Salaries .....	68,957,064
	Supplies and services .....	16,369,050
	Capital .....	295,886
	Other expenditure .....	7,323,666
	Grants .....	1,604,803,062
		1,697,748,728

Vote 48—Continued

Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits .....	230,985
Recoveries	
Workers' Compensation Board .....	215,000
Other .....	139,674
Emergency Health Services Commission .....	93,000
	<u>678,659</u>
	<u>1,697,070,069</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Out of Province Hospital Insurance Reciprocal Agreements .....	<u>0</u>
Group account classification		
Grants .....	10,030,948	
Less recoveries .....	<u>10,030,948</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Strongyloides Survey .....	<u>0</u>
Group account classification		
Supplies and services .....	993	
Less recoveries .....	<u>993</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Parasitology Consulting .....	<u>0</u>
Group account classification		
Supplies and services .....	2,470	
Capital .....	<u>1,086</u>	
	3,556	
Less recoveries .....	<u>3,556</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Richmond Health Services .....	<u>0</u>
Group account classification		
Grants .....	352,550	
Less recoveries .....	<u>352,550</u>	
	<u>0</u>	

MINISTRY OF HUMAN RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
49	Minister's Office .....	195,191		195,191	176,351
50	Ministry Programs .....	1,281,477,701			
	Supplement—Special Warrant No. 8		11,540,000	1,293,017,701	1,293,016,477
51	Transit Services .....	86,600,000		86,600,000	84,188,223
		<u>1,368,272,892</u>	<u>11,540,000</u>	<u>1,379,812,892</u>	<u>1,377,381,051</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 49

MINISTER'S OFFICE

Description

This vote provides funds for the Office of the Minister of Human Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>195,191</u>	Total of vote .....	<u>176,351</u>
Group account classification		
	Salaries .....	164,884
	Supplies and services .....	13,990
	Other expenditure .....	9
		<u>178,883</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>2,532</u>
		<u>176,351</u>

## Vote 50

## MINISTRY PROGRAMS

*Description*

This vote provides for the administration and operation of ministry income security programs and social services including salaries and expenses of ministry staff.

- (a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations, payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and offices occupied by the ministry headquarters, and payments to British Columbia Systems Corporation for data processing and management consulting services.
- (b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices or community-based programs, and rental and maintenance of buildings and offices occupied by ministry field services and institutions.
- (c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Recoveries are received from the Federal Government in the form of family allowance payments for children-in-care.
- (d) *Rehabilitation Services*—This sub-vote provides for residential care and social services for the physically and mentally handicapped, day-care services, grants and purchase-of-service funding to non-profit societies providing community-based services, training and rehabilitation for GAIN recipients, and rental and maintenance of facilities for handicapped persons.
- (e) *GAIN Programs*—This sub-vote provides for income assistance and special allowances to persons in need, minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, burial fees for indigent persons, and claims through 1981 for the renters' tax credit for persons with limited or no taxable income who rented their principal residence.
- (f) *Pharmacare Programs*—This sub-vote provides for full or partial subsidies on designated prescription drugs, ostomy supplies and prosthetic appliances.
- (g) *Services to Seniors*—This sub-vote provides for an additional monthly payment to seniors who receive the Federal Guaranteed Income Supplement or Spouse's Allowance, shelter aid for elderly renters, subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the Federal Guaranteed Income Supplement, funding for seniors day centres, and counselling services for senior citizens.

Appropriations	Classification by sub-vote	Actual Expenditures
25,830,099	Ministry Executive and Program Support .....	23,223,705
98,773,423	Direct Community Services .....	94,484,529
90,107,251	Services for Families and Children (net of recoveries) .....	84,478,897
150,309,046	Rehabilitation Services .....	141,450,099
40,108,032	—Opportunities to Independence .....	38,118,333
24,560,868	—Community Residential Care Services .....	22,938,153
8,441,709	—Community Contracted Services .....	7,855,403
77,198,437	—Special Programs for the Retarded .....	72,538,210
787,433,760	GAIN Programs .....	810,368,671
749,883,886	—Income Assistance Program .....	776,503,260
600,000	—Renters' Tax Credit .....	467,247
36,949,874	—Health Care and Dental Services .....	33,398,164
108,624,850	Pharmacare Programs .....	106,573,296
31,939,272	Services to Seniors .....	32,437,280
18,000,000	—Seniors Supplement .....	18,205,418
7,500,000	—Shelter Aid for Elderly Renters .....	8,881,566
5,260,000	—Bus Pass program .....	4,283,813
929,271	—Seniors Day Centres .....	870,133
250,001	—Seniors Counselling Service .....	196,350
1,293,017,701	Total of vote .....	1,293,016,477
1,281,477,701	Main Estimates	
11,540,000	Special Warrant No. 8	
1,293,017,701		

Vote 50—Continued

Group account classification	
Salaries.....	125,014,223
Supplies and services.....	149,645,975
Capital.....	721,263
Other expenditure.....	1,142,967
Grants.....	<u>1,019,260,178</u>
	1,295,784,606
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits.....	263,138
Recoveries	
Federal Government.....	2,378,158
Other.....	<u>126,833</u>
	2,768,129
	<u><u>1,293,016,477</u></u>

Vote 51

TRANSIT SERVICES

Description

This vote provides partial funding assistance to British Columbia Transit, custom bus services and Provincial inter-urban bus services.

- (a) *British Columbia Transit*—This sub-vote provides funds for urban public passenger transportation services in large and small communities throughout the Province.
- (b) *Custom Bus Services*—This sub-vote provides funds for urban transportation services to the disabled in various communities throughout the Province.
- (c) *Provincial Transit Subsidies*—This sub-vote provides for financial assistance to Provincial inter-urban bus services.

Appropriations		Actual Expenditures
	Classification by sub-vote	
78,000,000	British Columbia Transit.....	77,198,570
1,500,000	Custom Bus Services.....	1,214,774
<u>7,100,000</u>	Provincial Transit Subsidies.....	<u>5,774,879</u>
<u>86,600,000</u>	Total of vote.....	<u><u>84,188,223</u></u>
	Group account classification	
	Grants.....	<u><u>84,188,223</u></u>



## MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
52	Minister's Office .....	158,426		158,426	151,861
53	Ministry Operations .....	68,112,503			
	Supplement—Special Warrant No. 6		1,000,000		
	Statutory— <i>Constitution Act</i>				
	(R.S.B.C. 1979, chap. 62, sec.				
	14, O.I.C. 1677/83) — Transfer to				
	Ministry of Universities, Science				
	and Communications .....		(4,900,000)	64,212,503	41,094,236
54	British Columbia Railway — Historic				
	Debt .....	70,000,000		70,000,000	70,000,000
	Statutory —				
	<i>Public Service Act</i> (R.S.B.C. 1979,				
	chap. 343, sec. 78) — Medical Ex-				
	penses, London, England .....		310	310	310
55	Voted Financing Transactions (Travel				
	Industry Development Subsidiary				
	Agreement) .....				
		138,270,929	(3,899,690)	134,371,239	111,246,407
	Special Account — North East Coal				
	Development — <i>Special Appropria-</i>				
	<i>tions Act</i> (S.B.C. 1982, chap. 40,				
	sec. 6) .....	2,646,500		2,646,500	1,050,010
		140,917,429	(3,899,690)	137,017,739	112,296,417

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 52

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Industry and Small Business Development, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>158,426</u>	Total of vote .....	<u>151,861</u>
Group account classification		
Salaries .....		148,066
Supplies and services .....		<u>6,261</u>
		154,327
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,466</u>
		<u>151,861</u>

## Vote 53

## MINISTRY OPERATIONS

*Description*

This vote provides for executive direction, administrative services and the operating programs of the ministry.

- (a) *General Administration*—This sub-vote includes the deputy minister's office and provides for executive direction as well as financial, personnel, administrative and library services to the ministry.
- (b) *Central Statistics*—This sub-vote provides for statistical information and analytical support for the ministry, other agencies of the Province and in certain cases for the business community. It also provides for and coordinates data processing services for the ministry.
- (c) *Trade, Industry and Export Promotion*—This sub-vote provides funds to stimulate new business investment, and private sector capital formation, and to analyze and develop long-term trade policy. It also provides for ministerial and related staff travel outside Canada, trade missions, and general promotion for the export of British Columbia goods and services.
- (d) *Economic Development Policy*—This sub-vote provides policy and program proposals for the minister, ministry and cabinet. It also provides for industry and sector forecasts, and economic and policy analysis of major resource projects.
- (e) *Small Business and Regional Industrial Development*—This sub-vote provides for the design, negotiation, management, monitoring and evaluation of Federal-Provincial and joint government-industry economic development programs, assistance to the Province's independent business community, and evaluation of British Columbia related applications to the Federal Foreign Investment Review Agency (grants under the small manufacturers' development assistance program are not in addition to those provided for by Part 1 of the *Small Business Development Act*).
- (f) *Federal-Provincial Shared Cost Programs*—This sub-vote provides funding for economic development activities jointly funded by the Province of British Columbia and the Federal Government.
- (g) *Grants*—This sub-vote provides for financial assistance to specific industry sectors by funding Crown corporations, non-profit organizations and industry associations which encourage economic activity in the Province.
- (h) *North East Coal Development*—This sub-vote provides funds to British Columbia Hydro and Power Authority and to British Columbia Railway Company towards the development of North East Coal infrastructure.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,227,331	General Administration .....	1,981,811
1,723,818	Central Statistics .....	1,574,789
3,618,927	Trade, Industry and Export Promotion .....	2,970,517
1,426,557	Economic Development Policy .....	991,230
12,665,943	Small Business and Regional Industrial Development .....	11,952,045
19,745,296	Federal-Provincial Shared Cost Programs .....	15,275,159
2,910,250	Grants .....	2,495,767
19,894,381	North East Coal Development .....	3,852,918
<u>64,212,503</u>	Total of vote .....	<u>41,094,236</u>
68,112,503	Main Estimates	
1,000,000	Special Warrant No. 6	
(4,900,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—transfer to Ministry of Universities, Science and Communications	
<u>64,212,503</u>		
	Group account classification	
	Salaries .....	6,278,950
	Supplies and services .....	3,825,331
	Other expenditure .....	358,637
	Grants .....	30,732,079
		<u>41,194,997</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>100,761</u>
		<u>41,094,236</u>

Vote 54

BRITISH COLUMBIA RAILWAY—HISTORIC DEBT

Description

This vote provides funds to the British Columbia Railway Company to be applied to debt servicing costs of the company.

Appropriations		Actual Expenditures
<u>70,000,000</u>	Total of vote .....	<u>70,000,000</u>
	Group account classification	
	Grants .....	<u>70,000,000</u>

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
<u>310</u>	Medical expenses, London, England .....	<u>310</u>
	Group account classification	
	Other expenditure .....	<u>310</u>

## Vote 55

## FINANCING TRANSACTIONS

*Description*

This vote provides for the Provincial share of recoverable funding to develop the travel industry and tourism potential under the terms of the Federal/Provincial Travel Industry Development Subsidiary Agreement. Financing transactions under the Industrial Development Subsidiary Agreement (IDSA) are now made from the IDSA Special Purpose Loan Repayment Revolving Fund for 1983/84.

In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a \$10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations		Actual Expenditures
<u>10</u>	Total of vote (net of recoveries) .....	<u>0</u>
Group account classification		
Other expenditure .....		126,700
Recoveries — Federal Government .....		126,700
		<u>0</u>

**Special Account**

NORTH EAST COAL DEVELOPMENT — *SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 6)

Appropriations		Actual Expenditures
<u>2,646,500</u>	Total expenditure .....	<u>1,050,010</u>
Group account classification		
Supplies and services .....		<u>1,050,010</u>



MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
56	Minister's Office .....	117,775		117,775	112,085
57	Intergovernmental Relations .....	2,305,312		2,305,312	2,069,757
	Statutory —				
	<i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)—Medical Ex- penses, London, England .....		2,004	2,004	2,004
		<u>2,423,087</u>	<u>2,004</u>	<u>2,425,091</u>	<u>2,183,846</u>



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Intergovernmental Relations, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>117,775</u>	Total of vote .....	<u>112,085</u>
Group account classification		
Salaries .....		105,440
Supplies and services .....		<u>8,943</u>
		114,383
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,298</u>
		<u>112,085</u>

## Vote 57

## INTERGOVERNMENTAL RELATIONS

*Description*

This vote provides for the following operations of the ministry:

- (a) *Administration*—This sub-vote provides for the cost of administrative support and other services of the ministry and for the facilitation of the cabinet's committee system. It also provides for the coordination and development of policies, strategies and activities regarding the Province's relations with other governments, for the coordination and development of British Columbia's policies on proposals to reform federalism and includes estimates for the operation of B.C. House, Ottawa.
- (b) *B.C. House, London*—This sub-vote provides for the operation of the Office of the Agent General, including his salary and expenses and those of staff members as well as for the operation and maintenance of B.C. House in London and the provision of services to tenants.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,551,849	Administration.....	1,402,666
<u>753,463</u>	B.C. House, London .....	<u>667,091</u>
<u>2,305,312</u>	Total of vote .....	<u>2,069,757</u>
	Group account classification	
	Salaries .....	1,446,425
	Supplies and services .....	632,914
	Other expenditure.....	50,139
	Grants .....	<u>45,000</u>
		2,174,478
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>104,721</u>
		<u>2,069,757</u>

**Statutory***PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)*

Appropriations		Actual Expenditures
<u>2,004</u>	Medical expenses, London, England .....	<u>2,004</u>
	Group account classification	
	Other expenditure.....	<u>2,004</u>



## MINISTRY OF LABOUR

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
58	Minister's Office .....	182,042		182,042	177,061
59	Ministry Operations .....	56,023,326		56,023,326	49,431,653
60	Boards and Agencies .....	2,693,975			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)) .....		18,936	2,712,911	2,712,911
		<u>58,899,343</u>	<u>18,936</u>	<u>58,918,279</u>	<u>52,321,625</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 58

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Labour, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>182,042</u>	Total of vote .....	<u>177,061</u>
Group account classification		
	Salaries.....	162,421
	Supplies and services.....	<u>14,640</u>
		<u>177,061</u>

## Vote 59

## MINISTRY OPERATIONS

*Description*

This vote provides for the administration of the following statutes: *Apprenticeship Act, Electrical Safety Act, Employment Standards Act, Essential Service Disputes Act, Factory Act, Gas Safety Act, Human Rights Code, Labour Code, Ministry of Labour Act, Power Engineers and Boiler and Pressure Vessel Safety Act, Refugee Settlement Act and Wage (Public Construction) Act.*

- (a) *Ministry Management*—This sub-vote provides for administrative, personnel, communications and systems services, as well as building occupancy costs. Building occupancy charges specifically related to Boards of Review are recoverable from the accident fund established pursuant to the *Workers Compensation Act*.
- (b) *Women's Programs*—This sub-vote promotes the full participation of women in the labour force and includes opportunities in the public sector.
- (c) *Labour Relations and Compensation Advisory Services*—This sub-vote provides for mediation and arbitration services related to labour disputes, investigation of complaints filed by non-unionized employees, investigation and attempts to resolve allegations of discrimination and advice to employers and workers who are appealing through the Boards of Review, decisions made by the Worker's Compensation Board. This sub-vote also provides for liaison between the government and the construction industry.
- (d) *Employment Standards Branch*—This sub-vote provides for the administration of the *Employment Standards Act* and for support services to the Labour Relations Board.
- (e) *Human Rights Programs*—This sub-vote provides for the administration of the *Human Rights Code* (including the Human Rights Commission, the Human Rights Branch, and individually appointed Boards of Inquiry) by means of investigation and settlement of alleged discrimination, or if applicable, by appointment of Boards of Inquiry and through promotion of the principles of the Code.
- (f) *Safety Services*—This sub-vote provides for the establishment of safety standards and inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigerator systems and environmental conditions in factories and offices. The sub-vote also provides for the safety education programs.
- (g) *Employment Training Programs*—This sub-vote provides for programs for employment policy development, administration of employment programs, and planning and management of apprenticeship and industrial training. Provision is also made for Provincial programs pertaining to immigration matters, manpower advisory services and trade schools, and comprehensive and coordinated vocational rehabilitation services for disabled persons.

Appropriations	Classification by sub-vote	Actual Expenditures
6,837,003	Ministry Management (net of recoveries) .....	6,759,665
345,165	Women's Programs .....	403,011
1,373,408	Labour Relations and Compensation Advisory Services .....	1,317,939
3,516,744	Employment Standards Branch .....	3,389,676
1,245,128	Human Rights Programs .....	910,051
8,204,384	Safety Services .....	7,795,342
34,501,494	Employment Training Programs .....	28,855,969
<u>56,023,326</u>	Total of vote .....	<u>49,431,653</u>
Group account classification		
	Salaries .....	19,929,141
	Supplies and services .....	8,564,159
	Capital .....	193,859
	Other expenditure .....	517,182
	Transfer to Ministry of Education — Vote 24 .....	12,883,534
	Grants .....	7,817,054
		<u>49,904,929</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	377,032
	Recoveries	
	Workers' Compensation Board .....	<u>96,244</u>
		<u>473,276</u>
		<u>49,431,653</u>

## Vote 60

## BOARDS AND AGENCIES

*Description*

This vote provides for the administration of the *Labour Code* by the Labour Relations Board and for the adjudication of matters referred to the Employment Standards Board pursuant to the *Employment Standards Act*. The Boards of Review, an appellate agency established under the *Workers Compensation Act*, reviews decisions made by the Workers' Compensation Board respecting workers. Funds expended by the Boards of Review are recoverable from the accident fund established pursuant to the *Workers Compensation Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,619,894	Labour Relations Board .....	2,707,968
93,007	Employment Standards Board .....	4,943
10	Boards of Review (net of recoveries) .....	0
<u>2,712,911</u>	Total of vote .....	<u>2,712,911</u>
2,693,975	Main Estimates	
18,936	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>2,712,911</u>		
	Group account classification	
	Salaries .....	2,867,211
	Supplies and services .....	979,212
	Other expenditure .....	65,102
		<u>3,911,525</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	5,452
	Recoveries	
	Workers' Compensation Board .....	<u>1,193,162</u>
		<u>1,198,614</u>
		<u>2,712,911</u>



## MINISTRY OF LANDS, PARKS AND HOUSING

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
61	Minister's Office .....	176,639		176,639	129,708
62	Ministry Operations .....	63,038,679		63,038,679	59,198,623
63	Ministry Enterprises.....	10		10	
	Statutory —				
	<i>Financial Administration Act</i>				
	(S.B.C. 1981, chap. 15, sec. 22				
	(1)) — Net of Recoveries				
	— Winter Cove				
	— Westminster Resources				
		63,215,328		63,215,328	59,328,331
	Special Accounts —				
	Crown Land — <i>Ministry of Lands,</i>				
	<i>Parks and Housing Act</i> (R.S.B.C.				
	1979, chap. 277, sec. 7) .....	16,700,000	6,278,761	22,978,761	22,978,761
	Provincial Home Acquisition —				
	<i>Home Conversion and Leasehold</i>				
	<i>Loan Act</i> (R.S.B.C. 1979, chap.				
	170, sec. 17) and <i>Home Purchase</i>				
	<i>Assistance Act</i> (R.S.B.C. 1979,				
	chap. 172, sec. 21).....	18,000,000	8,048,047	26,048,047	26,048,047
	<i>University Endowment Land Act</i>				
	(R.S.B.C. 1979, chap. 420, sec.				
	3) .....	2,355,000		2,355,000	1,132,019
		<u>100,270,328</u>	<u>14,326,808</u>	<u>114,597,136</u>	<u>109,487,158</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 61

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Lands, Parks and Housing, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>176,639</u>	Total of vote .....	<u>129,708</u>
Group account classification		
Salaries .....		125,074
Supplies and services.....		<u>7,166</u>
		132,240
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,532</u>
		<u>129,708</u>

## Vote 62

## MINISTRY OPERATIONS

*Description*

This vote provides for central ministry administration and support services and the development and management of policy and programs in support of the ministry's mandate of lands, parks, outdoor recreation and housing.

- (a) *Administration*—This sub-vote provides for the ministry executive; public information; legal, financial and personnel services; rental and maintenance of buildings and office accommodation occupied by the ministry; data processing and computer systems requirements; management of the ministry vehicle fleet and acquisition of vehicles; and supporting management systems for planning, monitoring, and controlling the ministry's financial, human and physical resources. Computer, consulting and building occupancy costs attributable to the Provincial Home Acquisition and Crown Land Accounts are recovered from those accounts.
- (b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development and management of housing programs to serve British Columbians. The main activities are field and headquarters operations including the administration of the Provincial Home Acquisition Account and Crown Land Account; provision of grants and subsidies for the British Columbia Housing Management Commission and housing programs; and administration of the University Endowment Lands. Operating costs attributable to the Provincial Home Acquisition Account and Crown Land Account are recovered from these accounts. Other recoveries include fees, licences and ratepayer contributions from the University Endowment Lands; and revenue from sales and sundry items. The net operating cost of the University Endowment Lands is carried to the University Endowment Lands Administration Account.
- (c) *Parks and Outdoor Recreation*—This sub-vote provides for the maintenance and improvement of a high quality system of parks for the enjoyment and recreational use of all British Columbians and visitors and the coordination of policy and programs for outdoor recreation and outdoor recreation safety. Recoveries include sales of publications and sundry items.
- (d) *British Columbia Home Program*—This sub-vote provides for the interest cost on government borrowings undertaken to finance this program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
7,802,225	Administration (net of recoveries) .....	7,662,816
21,548,245	Lands and Housing (net of recoveries) .....	19,935,147
26,688,209	Parks and Outdoor Recreation (net of recoveries) .....	25,671,893
7,000,000	British Columbia Home Program .....	5,928,767
<u>63,038,679</u>	Total of vote .....	<u>59,198,623</u>
	Group account classification	
	Salaries .....	32,347,125
	Supplies and services .....	16,835,890
	Capital .....	1,853,212
	Other expenditure .....	200,145
	Transfer to Ministry of Finance — Vote 36 .....	5,928,767
	Grants .....	16,925,087
		<u>74,090,226</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	420,976
	Recoveries	
	Crown Land Account .....	11,684,745
	Provincial Home Acquisition Account .....	1,487,219
	UBC—Fire Protection .....	47,797
	Ambulance Services .....	55,270
	Other .....	<u>36,577</u>
		<u>13,732,584</u>
		60,357,642
	Less U.E.L. Receipts	
	Taxes .....	745,946
	Sales and Services .....	570,963
	Miscellaneous .....	<u>11,336</u>
		<u>1,328,245</u>
	Excess of Receipts over Disbursements credited to U.E.L. Account .....	<u>(169,226)</u>
		<u>1,159,019</u>
		<u>59,198,623</u>

**Vote 63**

**MINISTRY ENTERPRISES**

*Description*

This vote provides for the maintenance and operation of the University Endowment Lands Golf Course and park enterprises. The latter includes all park operations run on a cost recovery basis such as Manning Park Lodge, Gibsons Pass and Cypress Alpine Ski Areas. Funds expended by the government are recovered from operational revenues, including fees, licences, permits and concessions.

Appropriations		Actual Expenditures
	Classification by sub-vote	
5	University Endowment Lands Golf Course (net of recoveries) ....	0
5	Park Enterprises (net of recoveries) .....	0
<u>10</u>	Total of vote .....	<u>0</u>
	Group account classification	
	Salaries .....	870,726
	Supplies and services .....	415,889
	Capital .....	55,756
	Other expenditure .....	13,742
		1,356,113
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	4,475
	Recoveries	
	Sales .....	<u>1,351,638</u>
		<u>1,356,113</u>
		<u>0</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
<u>0</u>	Winter Cove .....	<u>0</u>
	Group account classification	
	Salaries .....	22,053
	Supplies and services .....	10,362
	Capital .....	3,240
		35,655
	Less recoveries .....	<u>35,655</u>
		<u>0</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
<u>0</u>	Westmin Resources .....	<u>0</u>
	Group account classification	
	Salaries .....	39,270
	Supplies and services .....	58,490
	Capital .....	1,074
	Other expenditure .....	59
		98,893
	Less recoveries .....	<u>98,893</u>
		<u>0</u>

**Special Account**CROWN LAND — *MINISTRY OF LANDS, PARKS AND HOUSING ACT* (R.S.B.C. 1979, chap. 277, sec. 7)

Appropriations		Actual Expenditures
<u>22,978,761</u>	Total expenditure.....	<u>22,978,761</u>
16,700,000	Main Estimates	
6,278,761	Statutory— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7)	
<u>22,978,761</u>		
Group account classification		
	Salaries.....	98,115
	Supplies and services.....	242,236
	Capital.....	40,851
	Overhead costs transferred from Vote 62.....	11,684,745
	Other expenditure.....	10,912,814
		<u>22,978,761</u>

**Special Account**PROVINCIAL HOME ACQUISITION—*HOME CONVERSION AND LEASEHOLD LOAN ACT* (R.S.B.C. 1979, chap. 170, sec. 17) and *HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21)

Appropriations		Actual Expenditures
<u>26,048,047</u>	Total expenditure.....	<u>26,048,047</u>
18,000,000	Main Estimates	
8,048,047	Statutory— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21)	
<u>26,048,047</u>		
Group account classification		
	Overhead costs transferred from Vote 62.....	1,487,219
	Other expenditure.....	3,670,636
	Grants.....	20,890,192
		<u>26,048,047</u>

**Special Account***UNIVERSITY ENDOWMENT LAND ACT* (R.S.B.C. 1979, chap. 420, sec. 3)

Appropriations		Actual Expenditures
<u>2,355,000</u>	Total expenditure.....	<u>1,132,019</u>
Group account classification		
	Other expenditure.....	<u>1,132,019</u>



## MINISTRY OF MUNICIPAL AFFAIRS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
64	Minister's Office .....	161,468		161,468	156,901
65	Operations and Administration .....	9,349,891		9,349,891	8,866,860
66	Municipal Revenue Sharing .....	210,000,000		210,000,000	210,000,000
		219,511,359		219,511,359	219,023,761
Special Account — Downtown Re-					
vitalization — <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40,					
sec. 2) .....					
		1,405,000		1,405,000	584,691
		220,916,359		220,916,359	219,608,452



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 64

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>161,468</u>	Total of vote .....	<u>156,901</u>
Group account classification		
	Salaries.....	148,384
	Supplies and services.....	<u>8,517</u>
		<u>156,901</u>

## Vote 65

## OPERATIONS AND ADMINISTRATION

*Description*

This vote provides for executive direction and management of the ministry, as well as delivery of operational and statutory grant programs.

- (a) *General Administration*—This sub-vote provides for executive direction, as well as administrative services to operational programs of the ministry. Included in these functions are the Deputy Minister's Office; Inspector of Municipalities; policy research and development; legislative review; budget coordination; internal accounting and reporting; personnel administration; office management and accommodation; data processing services; and administration of the *Home Owner Grant Act*.
- (b) *Municipal Support Services*—This sub-vote provides for the review and monitoring of local government administrative, planning and financial practices and procedures, as well as advisory, administrative and technical support services to municipal officers and the Islands Trust. Included in these functions are municipal, financial and administrative services; compilation, recording and assessment of municipal and regional statistical and related information; advice and assistance in community and regional planning processes as they relate to local government; information and education services; administration of Provincial regulations governing building construction, the *Islands Trust Act* and the downtown revitalization program; investigations into local government issues; and, engineering analysis of local government water and sewage construction projects.
- (c) *Grants, Contributions and Subsidies*—This sub-vote provides for grants, contributions and subsidies to local governments. Included in this function are grants in aid of local services to Provincial property as provided under the *Municipal Aid Act*; police grants; and other general grants to assist local authorities in financing various projects and services.

Appropriations	Classification by sub-vote	Actual Expenditures
1,629,254	General Administration .....	1,748,851
2,695,637	Municipal Support Services .....	2,838,947
5,025,000	Grants, Contributions and Subsidies .....	4,279,062
2,500,000	—Local Services to Provincial Property ....	2,627,063
2,525,000	—General Grants .....	1,651,999
<u>9,349,891</u>	Total of vote .....	<u>8,866,860</u>
Group account classification		
	Salaries .....	3,398,567
	Supplies and services .....	1,176,984
	Other expenditure .....	87,760
	Grants .....	<u>4,279,062</u>
		8,942,373
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee	
	Benefits .....	73,940
	Recoveries	
	Other .....	<u>1,573</u>
		75,513
		<u>8,866,860</u>

Vote 66

MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the revenue sharing fund in accordance with the provisions of the *Revenue Sharing Act*. Expenditures are made from the revenue sharing fund in respect of various grants and subsidies to municipalities and regional districts.

Appropriations		Actual Expenditures
<u>210,000,000</u>	Total of vote .....	<u>210,000,000</u>
Group account classification		
	Transfer to Revenue Sharing Fund.....	<u>210,000,000</u>

Special Account

DOWNTOWN REVITALIZATION—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 2)

Appropriations		Actual Expenditures
<u>1,405,000</u>	Total of vote .....	<u>584,691</u>
Group account classification		
	Grants.....	<u>584,691</u>

## MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated \$	Other Authorizations \$	Total \$	
67	Minister's Office .....	197,095		197,095	172,227
68	Provincial Secretary and Government Services .....	41,611,053		41,611,053	40,063,190
69	Government Information Services .....	17,861,018		17,861,018	13,704,565
70	Culture, Heritage and Recreation .....	17,843,737		17,843,737	17,201,643
71	Government Personnel, Pensions and Employee Benefits Administration .....	13,052,221		13,052,221	11,618,373
72	Pensions and Employee Benefits Con- tributions .....	167,183,000		167,183,000	165,518,708
	Statutory—				
	<i>Public Sector Restraint Act</i> (S.B.C. 1983, chap. 26, sec. 7 (6)) .....		8,219	8,219	8,219
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	— Historic Site Survey				
	— Artifact Purchases				
	— Artifact Carving Purchases				
	— Public Archives Canada Film and Graphics				
	— British Columbia Heritage Trust Administration				
	— Public Library Books — Field				
	— Staff Training—Canada Heritage Information Network				
		257,748,124	8,219	257,756,343	248,286,925
	Special Accounts—				
	Barkerville Historic Park Develop- ment — <i>Special Appropriations</i> <i>Act</i> (S.B.C. 1982, chap. 40, sec. 1) .....	526,000	305	526,305	526,305
	Provincial Computerization of Li- braries — <i>Special Appropriations</i> <i>Act</i> (S.B.C. 1982, chap. 40, sec. 7) .....	1,536,000		1,536,000	349,283
		259,810,124	8,524	259,818,648	249,162,513

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>197,095</u>	Total of vote .....	<u>172,227</u>
Group account classification		
Salaries .....		165,346
Supplies and services .....		<u>9,413</u>
		174,759
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,532</u>
		<u>172,227</u>

## Vote 68

## PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

## Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, *Lottery Act*, *Queen's Printer Act*, *Election Act*, *Inquiry Act*, *Legislative Library Act*, *Document Disposal Act* and the provision of central services to government ministries, the executive council and the legislature.

- (a) *Administration and Support Services*—This sub-vote provides for ministry administration and program support to the executive and for the administration of Orders in Council, for official functions of the Provincial Secretary, for data processing, for building occupancy, for grants to non-profit associations, for the first citizens' fund and for a contingency for miscellaneous expenditures.
- (b) *Provincial Secretary*—Acting as secretariat to government, the Provincial Secretary funds the following specialized services to the executive and government:
  - (i) Protocol and Special Services—provides for the expenses of cabinet and its members, cabinet committees, ministerial and related staff travel within Canada, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries.
  - (ii) Government House—provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor.
  - (iii) British Columbia Lotteries—provides for the licensing ofingos and other forms of social gambling in the Province, for certain costs incurred in the administration of the Western Canada Lottery Foundation and Inter-provincial Lottery Corporation of British Columbia and for the administration of grants from the lottery fund, as authorized by the *Lottery Act*. All expenditures are recoverable from the Lottery Fund.
  - (iv) Provincial Elections—provides for the administration of Provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list, as authorized by the *Election Act*.
- (c) *Government Services*—The sub-vote funds the following government services:
  - (i) Robson Square Media Centre—provides for space and facilities in Vancouver for public and government presentations.
  - (ii) Legislative Library—provides for library and research services primarily to members of the legislative assembly and government ministries. Recoveries are received from user charges.
  - (iii) Postal Branch—provides for government postal services.
  - (iv) Records Management Centre—provides for a centralized records management service to government ministries including technical microfilming advice and support.
  - (v) Insurance and Risk Management—provides for technical advice and support services to government ministries.
  - (vi) Legislative Building—provides for restoration and construction services to the legislative buildings as well as maintenance service to the legislative buildings and Government House.
  - (vii) Queen's Printer—provides for printing services and stationery supplies for all ministries and related organizations from which all expenditures are recoverable.

Appropriations	Classification by sub-vote	Actual Expenditures
12,600,961	Administration and Support Services .....	12,019,083
10,615,697	Provincial Secretary (net of recoveries).....	11,520,056
1,062,200	—Protocol and Special Services .....	863,883
278,100	—Government House .....	238,450
10	—British Columbia Lotteries .....	
9,275,387	—Provincial Elections .....	10,417,723
18,394,395	Government Services (net of recoveries).....	16,524,051
183,186	—Robson Square Media Centre .....	134,008
983,254	—Legislative Library .....	948,357
12,265,774	—Postal Branch .....	10,821,541
893,910	—Records Management Centre .....	623,014
50,000	—Insurance and Risk Management .....	5,786
4,018,261	—Legislative Building .....	3,963,021
10	—Queen's Printer .....	28,324
41,611,053	Total of vote .....	40,063,190

Vote 68—Continued

Group account classification	
Salaries .....	13,700,653
Supplies and services .....	47,577,582
Capital .....	40,804
Other expenditure .....	968,201
Grants .....	137,975
	<u>62,425,215</u>
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits .....	81,175
Recoveries	
Queen's Printer .....	21,100,471
Lottery Fund .....	1,176,670
Other .....	<u>3,709</u>
	<u>22,362,025</u>
	<u>40,063,190</u>

Vote 69

GOVERNMENT INFORMATION SERVICES

Description

This vote provides for the planning, coordination, and implementation of government communication policy and programs, general advertising and information services for all ministries, and for the operation of production centres for use by all ministries. A portion of the cost of production and advertising is recoverable from other ministries and special accounts and funds.

Appropriations	Actual Expenditures	
<u>17,861,018</u>	Total of vote (net of recoveries) .....	<u>13,704,565</u>
Group account classification		
Salaries .....	473,297	
Supplies and services .....	13,338,861	
Capital .....	13,740	
Other expenditure .....	<u>161</u>	
	13,826,059	
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....	11,919	
Recoveries		
Government Production Centre .....	<u>109,575</u>	
	121,494	
	<u>13,704,565</u>	



## Vote 70

## CULTURE, HERITAGE AND RECREATION

*Description*

This vote provides for the delivery of government programs under the *Museum Act*, *Library Act*, and *Heritage Conservation Act*, and for the implementation of policies and programs in the areas of culture, multiculturalism, the arts and amateur sports and recreation.

- (a) *Provincial Museum*—Pursuant to the *Museum Act*, this sub-vote provides for increasing the knowledge of British Columbia's human and natural history through acquiring and caring for collections and communicating the knowledge gained to the general public.
- (b) *Provincial Archives*—This sub-vote provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the Province.
- (c) *Heritage Conservation*—This sub-vote provides for meeting the requirements of the *Heritage Conservation Act* through the protection, preservation and management of the Province's heritage resources including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust.
- (d) *Recreation and Sport*—This sub-vote provides for implementation of government policies and services in the areas of amateur sport, recreation and physical fitness, advice and funding to amateur sport and recreation organizations, scholarships to individuals, operation of the British Columbia summer and winter games and administration of the physical fitness and amateur sports fund.
- (e) *Cultural Services*—This sub-vote provides for implementation of government policies and services in the performing arts, museums, art galleries and multiculturalism; funding and advice to arts and cultural organizations and individuals; management of the British Columbia art collection and administration of the British Columbia cultural fund.
- (f) *Library Services*—This sub-vote provides for administration of the *Library Act*, advice and funding to the Province's public library systems, direct library services to various areas of the Province and delivery of library services to special groups.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,595,400	Provincial Museum .....	4,499,061
1,444,896	Provincial Archives .....	1,329,895
1,766,221	Heritage Conservation .....	1,622,523
1,606,880	Recreation and Sport .....	1,507,270
906,330	Cultural Services .....	823,346
7,524,010	Library Services .....	7,419,548
<u>17,843,737</u>	Total of vote .....	<u>17,201,643</u>
	Group account classification	
	Salaries .....	7,741,394
	Supplies and services .....	2,666,489
	Capital .....	100,943
	Other expenditure .....	92
	Grants .....	6,753,210
		<u>17,262,128</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	50,184
	Recoveries	
	Other .....	<u>10,301</u>
		<u>60,485</u>
		<u>17,201,643</u>

Vote 71 GOVERNMENT PERSONNEL, PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for policy, administration and support services to government on personnel, pension, and employee benefit matters.

- (a) *Public Service Commission*—This sub-vote provides for planning, development, implementation and administration of personnel policies and programs including human resource planning, recruitment, selection and appointment of new employees; the promotion, demotion and transfer of employees within the public service and the placement of employees who are supernumerary, disabled or returning from long-term disability; the identification, design, development and delivery of staff development training and safety programs throughout the public service; and the investigation and hearing of appeals from appointments, management terminations and other complaints. A portion of the cost of delivering certain training courses is recovered from other ministries.
- (b) *Government Employee Relations Bureau*—This sub-vote provides for support to Treasury Board by developing personnel management policies and practices including the negotiation and administration of collective agreements on behalf of the government; establishing of rates of remuneration, fringe benefit policies, practices and administration; establishing and reviewing systems of job evaluation and classification in the government and determining the classification of all positions within government organization structures.
- (c) *Superannuation Commission*—This sub-vote provides for policy, administrative and support services for the administration of employee fringe benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes and for the operation of nine pension plans authorized by the following statutes or regulations:
  - Pension (Public Service) Act*;
  - Pension (Municipal) Act*;
  - Pension (Teachers) Act*;
  - Pension (College) Act*;
  - Legislative Assembly Allowances and Pension Act*;
  - British Columbia Railway Company pension fund rules and regulations;
  - British Columbia Hydro and Power Authority pension fund regulations;
  - British Columbia Power Commission superannuation fund regulations;
  - Workers' Compensation Board superannuation fund plan.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,027,256	Public Service Commission (net of recoveries).....	3,752,107
3,992,569	Government Employee Relations Bureau .....	3,522,924
5,032,396	Superannuation Commission .....	4,343,342
<u>13,052,221</u>	Total of vote .....	<u>11,618,373</u>
	Group account classification	
	Salaries .....	7,925,998
	Supplies and services .....	3,724,813
	Other expenditure .....	282,254
		<u>11,933,065</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee	
	Benefits .....	313,573
	Recoveries .....	<u>1,119</u>
		<u>314,692</u>
		<u><u>11,618,373</u></u>

## Vote 72

## PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

*Description*

This vote provides for the government cost of statutory and other employee fringe benefits.

(a) *Pension Contributions and Retirement Benefits*

- (i) Provincial Pension—provides for costs of employer contributions to the public service superannuation plan including related operations whose payrolls are administered by the central pay office of the government.
- (ii) Miscellaneous Statutory Items—provides for employer costs for minor statutory requirements such as payment in recognition of war service.
- (iii) Canada Pension—provides for employer costs of matching employee contributions to the Canada Pension Plan including related operations whose payrolls are administered by the central pay office of the government.
- (iv) Members of the Legislative Assembly Superannuation—provides for government contributions under the *Legislative Assembly Allowances and Pension Act*.
- (v) Death and Retiring Benefits—provides for payment of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances granted to eligible employees.

Recoveries are made from certain agencies whose payrolls are administered by the government.

(b) *Employee Health, Insurance and Other Benefits*

- (i) Extended Health and Dental—provides for employer costs for the extended health and dental plan.
- (ii) Group Insurance—provides for employer costs for the group life insurance plan.
- (iii) Medical Services Plan—provides for the payment by the employer of employee medical services plan premiums.
- (iv) Long-Term Disability—provides for employer contributions to the long-term disability plan.
- (v) Group Aviation Accident Insurance—provides for employer costs for group air travel insurance coverage.
- (vi) Unemployment Insurance—provides for employer costs for unemployment insurance premiums.
- (vii) Workers' Compensation—provides for employer costs for the assessment levied by the Workers' Compensation Board.
- (viii) Other Benefits—provides for the employer's cost in respect of benefits for licensed professional employees, management appointees and those other employees not covered by a collective agreement; settlement payments in respect of grievance arbitration, rights disputes, severance and other personnel related settlements agreed to by the bureau and the employer's cost share in respect of boards of arbitration.

Recoveries are made from agencies and corporations which participate in the employee health and insurance benefit plans, and in certain circumstances from employees.

Appropriations	Classification by sub-vote	Actual Expenditures
90,275,000	Pension Contributions and Retirement Benefits	
	(net of recoveries) .....	92,082,695
69,555,000	—Provincial Pension .....	70,537,337
500,000	—Miscellaneous Statutory Items .....	508,091
12,430,000	—Canada Pension .....	11,497,360
270,000	—Members of the Legislative Assembly Superannuation .....	1,274,371
7,520,000	—Death and Retiring Benefits .....	8,265,536
76,908,000	Employee Health, Insurance and Other Benefits	
	(net of recoveries) .....	73,436,013
17,280,000	—Extended Health and Dental .....	16,601,319
3,755,000	—Group Insurance .....	3,707,254
10,843,000	—Medical Services Plan .....	11,147,245
5,820,000	—Long-Term Disability .....	3,696,190
140,000	—Group Aviation Accident Insurance .....	105,861
19,400,000	—Unemployment Insurance .....	20,755,261
7,440,000	—Workers' Compensation .....	7,299,562
12,230,000	—Other Benefits .....	10,123,321
167,183,000	Total of Vote .....	165,518,708

Vote 72—Continued

Group account classification	
Salary transfers — retiring allowances and pre-retirement leave	1,774,078
Employee benefits for management and professional employees	8,591,508
Other expenditure	<u>163,093,459</u>
	173,459,045
Less recoveries	
Provincial Pension Plan	808,581
Canada Pension Plan	235,499
Extended Health and Dental Plan	4,239,445
Group Insurance	1,416,385
Medical Services Plan	548,385
Long-Term Disability	199,159
Unemployment Insurance	419,562
Death and Retiring Benefits	<u>73,321</u>
	7,940,337
	<u><u>165,518,708</u></u>

Statutory

PUBLIC SECTOR RESTRAINT ACT (S.B.C. 1983, chap. 26, sec. 7 (6))

Appropriations		Actual Expenditures
<u>8,219</u>	Review panel costs	<u>8,219</u>
Group account classification		
	Supplies and services	<u>8,219</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Historic Site Survey	<u>0</u>
Group account classification		
	Supplies and services	19,551
	Less recoveries	<u>19,551</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Artifact Purchases	<u>0</u>
Group account classification		
	Supplies and services	9,921
	Less recoveries	<u>9,921</u>
		<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Artifact Carving Purchases .....	
Group account classification	
Supplies and services .....	28,391
Less recoveries .....	28,391
	<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Public Archives Canada Film and Graphics .....	
Group account classification	
Supplies and services .....	10,000
Less recoveries .....	10,000
	<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
British Columbia Heritage Trust Administration .....	
Group account classification	
Salaries .....	29,109
Supplies and services .....	5,496
	34,605
Less recoveries .....	34,605
	<u>0</u>

**Statutory***FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Public Library Books—Field .....	
Group account classification	
Supplies and services .....	43,590
Less recoveries .....	43,590
	<u>0</u>

**Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Staff Training—Canadian Heritage Information Network .....	<u>0</u>
Group account classification		
	Supplies and services .....	854
	Less recoveries .....	854
		<u>0</u>

**Special Account**

BARKERVILLE HISTORIC PARK DEVELOPMENT  
*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 1)

Appropriations		Actual Expenditures
<u>526,305</u>	Total expenditure .....	<u>526,305</u>
526,000	Main Estimates	
305	Statutory— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 1)	
<u>526,305</u>		
Group account classification		
	Salaries .....	183,386
	Supplies and services .....	336,640
	Capital .....	6,192
	Other expenditure .....	87
		<u>526,305</u>

**Special Account**

PROVINCIAL COMPUTERIZATION OF LIBRARIES  
*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 7)

Appropriations		Actual Expenditures
<u>1,536,000</u>	Total expenditure .....	<u>349,283</u>
Group account classification		
	Grants .....	<u>349,283</u>

## MINISTRY OF TOURISM

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
73	Minister's Office .....	132,564		132,564	130,524
74	Operations Services .....	3,811,088			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)) .....		335,380	4,146,468	4,146,468
75	Marketing Services .....	1,998,434		1,998,434	1,682,644
	Statutory — <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, England and California, U.S.A. ....		23,709	23,709	23,709
		<u>5,942,086</u>	<u>359,089</u>	<u>6,301,175</u>	<u>5,983,345</u>



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 73

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Tourism, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>132,564</u>	Total of vote .....	<u>130,524</u>
Group account classification		
Salaries .....		125,533
Supplies and services .....		<u>7,253</u>
		132,786
<i>Less Transfers</i>		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,262</u>
		<u>130,524</u>

## Vote 74

## OPERATIONS SERVICES

*Description*

This vote provides for executive, administrative and planning direction for the ministry through the following sub-votes: deputy minister's office; operations administration; finance, administration and personnel services; and policy, development and planning. The vote also provides for the following operating programs:

- (a) *Visitor Services and Ministry Publications*—This sub-vote provides for visitor reception and information facilities located at Provincial entry points to encourage the travelling public to extend their stay and return to the Province, improvement in accommodation standards through the voluntary inspection of accommodation facilities, publishing of the *Tourism Accommodation Directory*, warehousing and distribution of ministry brochures and literature, administration of regional contributing grants and encouragement of industry development through liaison with the private sector. This sub-vote also provides for the circulation and distribution of the *Beautiful British Columbia* magazine and other ministry publications, and the administration of revenue generated from magazine sales which are recovered to this sub-vote.
- (b) *Educational Services*—This sub-vote provides for training services to operators and employees in the travel industry through ministry sponsored and implemented courses such as the hospitality training program, travel counselling course, and ski industry awareness program.
- (c) *Royal Hudson Steam Train*—This sub-vote provides for the operations of the Royal Hudson Steam Train. Recoveries are received from the revenue generated by train operations.
- (d) *Regional Contributing Grants*—This sub-vote provides for financial assistance to the regional tourist associations in the Province to facilitate the organization, coordination and promotion of regional and community attractions and events.

Appropriations		Actual Expenditures
	Classification by sub-vote	
101,329	Deputy Minister's Office .....	103,291
73,237	Operations Administration .....	84,752
1,187,022	Finance, Administration and Personnel Services .....	1,150,336
451,107	Policy, Development and Planning .....	270,785
335,390	Visitor Services and Ministry Publications (net of recoveries) .....	392,593
230,045	Educational Services .....	223,713
1,048,338	Royal Hudson Steam Train (net of recoveries) .....	1,204,823
720,000	Regional Contributing Grants .....	716,175
<u>4,146,468</u>	Total of vote .....	<u>4,146,468</u>
3,811,088	Main Estimates	
335,380	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>4,146,468</u>		
	Group account classification	
	Salaries .....	1,930,507
	Supplies and services .....	3,332,573
	Other expenditure .....	18,108
	Grants .....	716,175
		<u>5,997,363</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	43,769
	Recoveries	
	<i>Beautiful British Columbia</i> magazine .....	1,359,295
	Royal Hudson Steam Train .....	447,036
	Other .....	795
		<u>1,850,895</u>
		<u>4,146,468</u>

Vote 75

MARKETING SERVICES

Description

This vote provides for the marketing and promotion of the Province as a tourist destination.

- (a) *Marketing Administration*—This sub-vote provides for executive and administrative direction.
- (b) *Marketing*—This sub-vote provides for special promotional programs in the area of consumer marketing. These programs include special events and attractions, together with major promotional requirements.
- (c) *Market Development*—This sub-vote provides for ongoing travel promotions both in British Columbia and world markets. Programs include the promotion of conventions, winter ski development and other related functions, including the operation of offices located outside of Canada.
- (d) *Film Promotion*—This sub-vote provides for the marketing of British Columbia as a location for the production of television commercials and movies and full length feature movies.
- (e) *Special Services*—This sub-vote provides for the editorial content and format of the *Beautiful British Columbia* magazine and other ministry publications and the production of all still and motion picture photography in the ministry, including photographic processing and printing laboratory services.
- (f) *Information Services*—This sub-vote provides for the coordination of ministry news releases, speeches, reports and newsletters.

Appropriations		Actual Expenditures
	Classification by sub-vote	
71,020	Marketing Administration.....	27,670
101,840	Marketing.....	85,013
1,002,977	Market Development.....	873,148
131,615	Film Promotion.....	118,033
574,330	Special Services.....	493,112
116,652	Information Services.....	85,668
<u>1,998,434</u>	Total of vote.....	<u>1,682,644</u>
	Group account classification	
	Salaries.....	974,432
	Supplies and services.....	676,038
	Other expenditure.....	42,963
		<u>1,693,433</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits.....	10,609
	Recoveries	
	Other.....	180
		<u>10,789</u>
		<u>1,682,644</u>

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
<u>23,709</u>	Medical expenses—London, England and California, U.S.A.....	<u>23,709</u>
	Group account classification	
	Other expenditure.....	<u>23,709</u>

## MINISTRY OF TRANSPORTATION AND HIGHWAYS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
76	Minister's Office .....	200,936		200,936	162,650
77	Administration and Services Department .....	9,035,729		9,035,729	8,121,227
78	Highway Operations Department .....	468,289,850		468,289,850	463,864,022
79	Hydro Development — Highways .....	10		10	
80	Motor Vehicle Department .....	25,400,685		25,400,685	25,294,846
81	Motor Carrier Commission and Branch .....	1,258,273		1,258,273	1,113,848
82	Transportation Policy Department .....	5,721,481		5,721,481	4,275,816
83	Air Services Branch .....	4,385,176		4,385,176	4,047,690
84	Crown Corporation Assistance .....	54,822,700		54,822,700	54,821,332
		<u>569,114,840</u>	<u></u>	<u>569,114,840</u>	<u>561,701,431</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 76

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>200,936</u>	Total of vote .....	<u>162,650</u>
Group account classification		
Salaries .....		157,478
Supplies and services .....		<u>7,704</u>
		165,182
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits .....		<u>2,532</u>
		<u>162,650</u>

Vote 77

ADMINISTRATION AND SERVICES DEPARTMENT

Description

This vote provides for the executive direction of the ministry, including the offices of the deputy minister and two assistant deputy ministers, and for the administrative and support services to the operational, planning and research program, including the management of the ministry's resources.

Appropriations		Actual Expenditures
	Classification by sub-vote	
8,076,888	General Administration—Highways .....	7,175,710
<u>958,841</u>	General Administration—Transportation .....	<u>945,517</u>
<u>9,035,729</u>	Total of vote .....	<u>8,121,227</u>
	Group account classification	
	Salaries .....	4,138,912
	Supplies and services .....	4,023,336
	Capital .....	42,156
	Other expenditure .....	<u>10,013</u>
		8,214,417
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>93,190</u>
		<u>8,121,227</u>

## Vote 78

## HIGHWAY OPERATIONS DEPARTMENT

*Description*

This vote provides for the year-round maintenance and operation of the existing highway and ferry system, and for the development and expansion of the system to meet transportation needs of industry and the general public.

- (a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, and tunnels; equipment operation and replacement; winter maintenance involving snow and ice removal; and the payment of grants, contributions and subsidies. This sub-vote also includes recoveries from the British Columbia Ferry Corporation for repairs to docks and other installations and vehicle maintenance.
- (b) *Highway Construction and Improvements*—This sub-vote provides for the development, improvement and expansion of the highway and ferry system including planning, engineering, design, survey, construction, reconstruction, rights-of-way acquisition and property purchase, and paving, all relating to Provincial highways, roads, bridges, ferries, ferry landings, and tunnels. It provides for the purchase of equipment and machinery, and payment of authorized grants and contributions to other jurisdictions including those in connection with their highway systems. This sub-vote also includes recoveries from shared programs with the Federal Government on railway crossings, as well as North East Coal grade construction done in conjunction with the British Columbia Railway Company.

Appropriations		Classification by sub-vote	Actual Expenditures
220,034,448		Highway Maintenance (net of recoveries) .....	220,725,017
	178,612,056	—Road Maintenance .....	180,181,461
	9,521,826	—Bridge Maintenance .....	9,272,096
	31,900,566	—Ferries Maintenance and Operations .....	31,271,460
248,255,402		Highway Construction and Improvements (net of recoveries) ...	243,139,005
	100,177,778	—Roads .....	111,013,798
	63,296,618	—Bridges and Ferry Landings .....	23,995,382
	2,592,374	—Ferries Construction and Improvement .....	350,777
	39,524,687	—Paving .....	40,656,320
	26,736,660	—Planning and Engineering Services .....	27,840,552
	12,981,686	—Property Acquisition .....	36,519,958
	2,945,599	—Municipal Grants and Contributions .....	2,762,218
<u>468,289,850</u>		Total of vote .....	<u>463,864,022</u>
Group account classification			
	Salaries .....		153,308,217
	Supplies and services .....		208,743,438
	Capital .....		104,579,474
	Other expenditure .....		250,389
	Grants .....		<u>4,787,064</u>
			471,668,582
	Less Transfers		
	Vote 72—Pre-retirement Leave and Employee		
	Benefits .....	1,149,567	
	Recoveries		
	Federal Government .....	3,927,305	
	British Columbia Ferry Corporation .....	2,481,683	
	British Columbia Buildings Corporation .....	40,573	
	British Columbia Railway .....	5,001	
	Miscellaneous .....	<u>200,431</u>	
			<u>7,804,560</u>
			<u>463,864,022</u>



## Vote 79

## HYDRO DEVELOPMENT—HIGHWAYS

*Description*

This vote provides for the relocation and/or reconstruction of Provincial highways, caused by the construction of British Columbia Hydro and Power Authority dams. All costs resulting from highway relocation or reconstruction are recovered from the British Columbia Hydro and Power Authority.

Appropriations		Actual Expenditures
	Classification by sub-vote	
6,396,164	Hydro Development—Highway Construction .....	5,935,573
<u>(6,396,154)</u>	Recoveries from British Columbia Hydro and Power Authority ..	<u>(5,935,573)</u>
<u>10</u>	Total of vote .....	<u>0</u>
	Group account classification	
	Salaries .....	494,449
	Supplies and services .....	826,144
	Capital .....	<u>4,614,980</u>
		5,935,573
	Less Recoveries	
	British Columbia Hydro and Power Authority .....	<u>5,935,573</u>
		<u>0</u>

Vote 80

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations, and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, *Commercial Transport Act*, *Motor Vehicle (All Terrain) Act* and *Highway (Industrial) Act* and accompanying regulations.

- (a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for the provision of coordinated direction for the motor vehicle department, and for planning, development and implementation of related policies and procedures including effective road user safety programs.
- (b) *Vehicle and Drivers Licensing Branch*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia, and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes the monitoring of driving records, the determination of the ability and fitness of persons to operate motor vehicles and the collection of revenue resulting from the issuance of licences and permits.
- (c) *Standards and Compliance Branch*—This sub-vote provides for the development and implementation of industrial road safety programs, the establishment of industrial equipment standards and standards of maintenance, and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote also provides for the inspection of motor vehicles under the *Motor Vehicle Act*, the monitoring of all commercial vehicle routes involving load measurement and weighing, the issuance of permits, traffic tickets and warnings, and the collection of revenue resulting from the issuance of permits.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,016,017	Administration and Safety Branch.....	1,058,452
17,355,902	Vehicle and Drivers Licensing Branch.....	16,694,603
7,028,766	Standards and Compliance Branch.....	7,541,791
<u>25,400,685</u>	Total of vote .....	<u>25,294,846</u>
	Group account classification	
	Salaries .....	14,757,283
	Supplies and services.....	9,984,629
	Capital .....	61,825
	Other expenditure.....	152,653
	Grants .....	<u>433,314</u>
		25,389,704
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	94,858
		<u>25,294,846</u>

## Vote 81

## MOTOR CARRIER COMMISSION AND BRANCH

*Description*

This vote provides for the regulation of the motor carrier industry through hearings, inspections and licensing procedures.

- (a) *Motor Carrier Commission*—This sub-vote makes provision for the regulation of the motor carrier industry intra-provincially by a Provincial board pursuant to the *Motor Carrier Act*, and extra-provincially by membership on a federal board pursuant to the *Motor Vehicle Transport Act (Canada)*.
- (b) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission and the implementation of decisions made by the commission with respect to such applications, and for the safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures
	Classification by sub-vote	
216,895	Motor Carrier Commission .....	175,297
<u>1,041,378</u>	Motor Carrier Branch .....	<u>938,551</u>
<u>1,258,273</u>	Total of vote .....	<u>1,113,848</u>
	Group account classification	
	Salaries .....	796,251
	Supplies and services .....	317,587
	Other expenditure .....	<u>10</u>
		<u>1,113,848</u>

## Vote 82

## TRANSPORTATION POLICY DEPARTMENT

*Description*

This vote provides for the development, evaluation and implementation of transportation policy in the marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and *Railway Act*.

- (a) *Administration*—This sub-vote provides for the Office of the Assistant Deputy Minister of Transportation Policy and the support staff.
- (b) *Transportation Policy Analysis Branch*—This sub-vote provides for the development of a comprehensive Provincial policy, including consideration of the transportation services of the British Columbia Ferry Corporation and British Columbia Railway Company. This sub-vote also funds the air transport assistance program which provides grants to communities to develop local airport facilities.
- (c) *Engineering Inspection Branch*—This sub-vote provides for regulatory activity, such as monitoring of construction, final inspections, annual inspection or certification of industrial projects under the *Railway Act* and *Pipeline Act*. The branch examines and certifies operating personnel for railway and aerial tramways.

Appropriations	Classification by sub-vote	Actual Expenditures
293,109	Administration .....	288,794
3,831,784	Transportation Policy Analysis Branch .....	2,645,815
1,596,588	Engineering Inspection Branch .....	1,341,207
<u>5,721,481</u>	Total of vote .....	<u>4,275,816</u>
Group account classification		
	Salaries .....	1,504,918
	Supplies and services .....	743,145
	Capital .....	1,064
	Other expenditure .....	59,600
	Grants .....	1,979,940
		<u>4,288,667</u>
	Less Transfers	
	Vote 39—Salary Adjustments .....	1,220
	Vote 72—Pre-retirement Leave and Employee Benefits .....	<u>11,631</u>
		<u>12,851</u>
		<u><u>4,275,816</u></u>

## Vote 83

## AIR SERVICES BRANCH

*Description*

This vote provides for the air services requirements of the Provincial Government including the acquisition and maintenance of aircraft, air and ground crews and other related operational and administrative costs. This vote includes recoveries from other ministries for staff travelling on government aircraft.

Appropriations	Total of vote	Actual Expenditures
<u>4,385,176</u>		<u>4,047,690</u>
Group account classification		
	Salaries .....	1,694,794
	Supplies and services .....	2,687,971
	Capital .....	25,236
	Other expenditure .....	<u>71</u>
		4,408,072
	Less Recoveries	
	Ministries .....	<u>360,382</u>
		<u><u>4,047,690</u></u>

Vote 84

CROWN CORPORATION ASSISTANCE

Description

This vote provides for the payment of a subsidy to the British Columbia Ferry Corporation and grants to the British Columbia Railway Company.

- (a) *British Columbia Ferry Corporation*—This sub-vote provides for payment of a subsidy to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the corporation.
- (b) *British Columbia Railway Company*—This sub-vote provides for grants to the British Columbia Railway Company to compensate the railway for the operating loss on government mandated services.

Appropriations		Actual Expenditures
	Classification by sub-vote	
47,822,700	British Columbia Ferry Corporation .....	47,821,332
<u>7,000,000</u>	British Columbia Railway Company .....	<u>7,000,000</u>
<u>54,822,700</u>	Total of vote .....	<u>54,821,332</u>
	Group account classification	
	Supplies and services .....	4,821,332
	Grants .....	<u>50,000,000</u>
		<u>54,821,332</u>



## MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

## Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
85	Minister's Office .....	119,840		119,840	110,421
86	Ministry Operations .....	8,641,343			
	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83) — Transfer from Ministry of Industry and Small Business Development .....				
			4,900,000	13,541,343	10,372,005
87	Government Telecommunications Serv- ices .....	27,226,886		27,226,886	26,781,493
88	Universities .....	353,394,486		353,394,486	349,542,574
	Statutory — <i>University of Victoria Special Appro- priation Act, 1984 (S.B.C. 1984, chap. 2, sec. 1)</i> .....				
			16,000,000	16,000,000	16,000,000
		<u>389,382,555</u>	<u>20,900,000</u>	<u>410,282,555</u>	<u>402,806,493</u>



DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,  
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 85

MINISTER'S OFFICE

*Description*

This vote provides for the Office of the Minister of Universities, Science and Communications, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>119,840</u>	Total of vote .....	<u>110,421</u>
Group account classification		
	Salaries .....	103,708
	Supplies and services .....	<u>6,713</u>
		<u>110,421</u>

## Vote 86

## MINISTRY OPERATIONS

*Description*

This vote provides for the central direction, administration and operations of the ministry.

- (a) *Administration and Support*—This sub-vote provides for direction and development of ministry programs and services, as well as administrative support and management services to the ministry operations. It also provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and offices occupied by the ministry and for payments to the British Columbia Systems Corporation for data processing services and management consulting services.
- (b) *Science and Technology Programs*—This sub-vote provides for grants for scientific research and technological development and supports initiatives encouraging the attraction and growth of high technology industries.
- (c) *Metric Conversion and Standards*—This sub-vote provides for the coordination of metric conversion information and technical information on industrial standards for industry, business and government in British Columbia.
- (d) *Communications Programs*—This sub-vote provides for the technical expertise required to assist government in developing and improving communications systems in British Columbia.

Appropriations		Actual Expenditures
	Classification by sub-vote	
1,459,363	Administration and Support .....	1,246,836
11,435,372	Science and Technology Programs .....	8,480,572
207,456	Metric Conversion and Standards .....	202,917
439,152	Communications Programs .....	441,680
<u>13,541,343</u>	Total of vote .....	<u>10,372,005</u>
8,641,343	Main Estimates	
4,900,000	Statutory— <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, sec. 14, O.I. C. 1677/83)—transfer from Ministry of Industry and Small Business Development.	
<u>13,541,343</u>		
	Group account classification	
	Salaries .....	1,267,641
	Supplies and services .....	621,481
	Other expenditure .....	53,058
	Grants .....	8,480,572
		<u>10,422,752</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	50,747
		<u>10,372,005</u>

## Vote 87

## GOVERNMENT TELECOMMUNICATION SERVICES

*Description*

This vote provides for the operation of the government telecommunication network which serves all government ministries and certain Crown corporations. It also provides for technical assistance in engineering and telecommunication equipment selection.

- (a) *Telecommunication Charges to Government*—This sub-vote provides for the rental and operation of telecommunication systems required by government ministries and certain Crown corporations and agencies. Recoveries are for hardware changes requested by ministries and for all telecommunication charges incurred by certain Crown corporations.
- (b) *Telecommunication Services*—This sub-vote provides for the operation of telecommunication administrative offices, switchboards in Victoria, Vancouver, Kamloops and Prince George, and specialized services relating to radio, data, audio and visual communication.

Appropriations		Actual Expenditures
	Classification by sub-vote	
25,105,000	Telecommunication Charges to Government (net of recoveries) ..	24,691,012
2,121,886	Telecommunication Services .....	2,090,481
<u>27,226,886</u>	Total of vote .....	<u>26,781,493</u>
	Group account classification	
	Salaries .....	1,824,829
	Supplies and services .....	29,127,012
	Capital .....	39,455
	Other expenditure .....	35
		<u>30,991,331</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits .....	12,023
	Recoveries	
	Crown corporations and agencies .....	3,394,692
	Ministries .....	803,123
		<u>4,209,838</u>
		<u>26,781,493</u>

## Vote 88

## UNIVERSITIES

*Description*

This vote provides for the operation of the Universities Council, for grants relating to the operating and capital support programs of the universities and other institutions, for development of university programs in non-metropolitan areas of British Columbia and the delivery system to support them, and for the Knowledge Network of the West. It also provides funds for financial aid to students.

- (a) *Universities Council of British Columbia*—This sub-vote provides for funds for the operational expenses of the Universities Council. The council is appointed by cabinet as its advisor on universities affairs. This independent Crown agency serves as an intermediary between British Columbia's three public universities and the Provincial Government.
- (b) *University Operating Grants Program*—This sub-vote provides funds for the operation of the three Provincial universities including instruction, research support services, student services and administration. These grants are allocated to the three universities by the Universities Council based on its formula which takes into consideration the size of the institution, and student enrolment mix by year and type of course.
- (c) *Operating Grants (Other)*—This sub-vote provides for the development of university programs in non-metropolitan areas of British Columbia and provides for extension and other university programs requiring specialized funding.
- (d) *Capital Support Program*—This sub-vote provides for the construction of new buildings, maintenance to existing facilities, and the purchase of major equipment items for the three universities. Payments for interest and sinking fund provisions are made to the universities to meet the repayment schedule with the British Columbia Educational Institutions Capital Financing Authority. Payments are also made to support debt servicing for short-term borrowing costs.
- (e) *Student Financial Aid*—This sub-vote provides funds to assist persons in need, in pursuing a post-secondary education. The amount voted is transferred to the Ministry of Education, which administers the program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
566,000	Universities Council of British Columbia .....	566,000
300,993,292	University Operating Grants Program .....	300,993,292
13,752,708	Operating Grants (Other) .....	12,268,357
28,738,486	Capital Support Program .....	27,341,625
9,344,000	Student Financial Aid .....	8,373,300
<u>353,394,486</u>	Total of vote .....	<u>349,542,574</u>
	Group account classification	
	Transfer to Ministry of Education — Vote 24 .....	8,373,300
	Grants .....	<u>341,169,274</u>
		<u>349,542,574</u>

**Statutory**

UNIVERSITY OF VICTORIA SPECIAL APPROPRIATION ACT 1984 (S.B.C. 1984, chap. 2, sec. 1)

Appropriations		Actual Expenditures
<u>16,000,000</u>	Science and electrical engineering facility .....	<u>16,000,000</u>
	Group account classification	
	Grants .....	<u>16,000,000</u>



STATUTORY APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
	<i>Employment Development Act (S.B.C.</i>				
	1983, chap. 15, sec. 1).....	245,000,000		245,000,000	239,810,142
	<i>Medical Services Act (R.S.B.C. 1979,</i>				
	chap. 255, sec. 12).....		130,054,986	130,054,986	130,054,986
		<u>245,000,000</u>	<u>130,054,986</u>	<u>375,054,986</u>	<u>369,865,128</u>





STATUTORY APPROPRIATIONS

EMPLOYMENT DEVELOPMENT ACT (S.B.C. 1983, chap. 15, sec. 1)

EMPLOYMENT DEVELOPMENT ACCOUNT

Appropriations	Actual Expenditures
A. Special Initiatives	
Ministry of Energy, Mines and Petroleum Resources	
—Natural Gas Extension Project.....	320,123
Ministry of Forests	
—Employment Bridging Assistance Program — EBAP (net of recoveries).....	2,477,028
—Incremental Planting.....	146
—Mechanized Site Preparation.....	1,477,486
—Seed Orchard Production.....	22,368
Ministry of Labour	
—Tourism.....	579,955
—Museums.....	252,766
—Farm.....	1,781,246
—Business.....	5,576,434
—University/College.....	1,280,279
—Community Recovery Program.....	2,021,355
—Unemployed Apprentice Job Training.....	2,211,380
—New Employment Expansion and Development Program ....	9,637,761
<u>40,000,000</u>	<u>27,638,327</u>
B. Initiatives Through Existing Programs	
Ministry of Agriculture and Food	
—Agriculture and Rural Development Subsidiary Agreement (ARDSA).....	2,000,000
Ministry of Environment	
—Water Management.....	11,567,794
Ministry of Transportation and Highways	
—Roads.....	94,867,104
—Bridges and Ferry Landings.....	42,331,954
—Paving.....	61,404,963
<u>205,000,000</u>	<u>212,171,815</u>
<u>245,000,000</u>	<u>239,810,142</u>
Group account classification	
Salaries.....	14,143,235
Supplies and services.....	49,328,092
Capital.....	161,711,524
Other.....	1,256
Grants.....	25,147,347
	<u>250,331,454</u>
Less Recoveries	
Federal Government.....	9,206,675
British Columbia Railway.....	1,314,637
	<u>10,521,312</u>
	<u>239,810,142</u>

MEDICAL SERVICES ACT (R.S.B.C. 1979, chap. 255, sec. 12)

Appropriations	Actual Expenditures
<u>130,054,986</u>	<u>130,054,986</u>
Medical Services Commission .....	
Group account classification	
Grants.....	<u>130,054,986</u>



## SUMMARY OF FUND BALANCES AT MARCH 31, 1984

	Fund Balances
<b>Fixed Capital (Perpetual) Funds</b>	
Capital Accounts—	\$
British Columbia Cultural Fund .....	20,000,000
First Citizens' Fund .....	25,000,000
Physical Fitness and Amateur Sports Fund .....	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund .....	532,355
First Citizens' Fund .....	1,246,572
Physical Fitness and Amateur Sports Fund .....	650,230
<b>Other Funds</b>	
Farm Income Assurance Fund—	
Contributed Reserve .....	9,674,624
Operating .....	(6,312,920)
Habitat Conservation Fund .....	1,121,200
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund .....	25,927,295
Lottery Fund .....	29,444,311
Resource Revenue Stabilization Fund .....	0
Revenue Sharing Fund .....	30,127,945
<b>Miscellaneous Statutory Accounts</b>	
Dairy Producers' Protection Fund .....	0
	<u>157,411,612</u>

**Note:** See the following pages for details of transactions for each of the funds.

## DETAILS OF TRANSACTIONS

Special Funds for the Year Ended March 31, 1984

**FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS****British Columbia Cultural Fund**

Balance March 31, 1983 and 1984 ..... 20,000,000

**First Citizens' Fund**

Balance March 31, 1983 and 1984 ..... 25,000,000

**Physical Fitness and Amateur Sports Fund**

Balance March 31, 1983 and 1984 ..... 20,000,000

Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1984 ..... 65,000,000**FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS****British Columbia Cultural Fund**

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

Balance, April 1, 1983 .....	481,018	
Add Interest received .....	1,603,703	
Less Grants .....	<u>1,552,366</u>	
Balance, March 31, 1984 .....		<u>532,355</u>

**First Citizens' Fund**

A perpetual fund created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1983 .....	1,969,667	
Add Interest received .....	<u>2,001,235</u>	
		3,970,902
Less		
Professional and special services .....	6,420	
Grants, contributions and subsidies .....	<u>2,717,910</u>	
		<u>2,724,330</u>
Balance, March 31, 1984 .....		<u>1,246,572</u>

**Physical Fitness and Amateur Sports Fund**

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1983 .....	1,168,953	
Add Interest received .....	<u>1,611,666</u>	
		2,780,619
Less		
Travel .....	1,265	
Professional and special services .....	8,384	
Office expense .....	225	
Rentals .....	1,837	
Grants .....	<u>2,118,678</u>	
		<u>2,130,389</u>
Balance, March 31, 1984 .....		<u>650,230</u>

## OTHER FUNDS

## Farm Income Assurance Fund

Created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session), chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

	Reserve for Stabilization <sup>1</sup>	Operating (Deficit)	Fund Balance
Balance, April 1, 1983 .....	<u>9,674,624</u>	<u>(11,573,095)</u>	<u>(1,898,471)</u>
<i>Add:</i>			
Producers premiums .....		31,843,481	
Producers premiums interest .....		425,168	
Government premiums .....		<u>31,843,481</u>	
Total revenue .....		<u>64,112,130</u>	<u>64,112,130</u>
<i>Less Indemnities:</i>			
Beef producers .....		24,277,217	
Berry producers .....		2,382,468	
Boiler hatching egg producers .....		(170,713)	
Greenhouse producers .....		2,199,385	
Potato producers .....		1,823,732	
Processed vegetable producers .....		310,457	
Sheep producers .....		191,480	
Swine producers .....		4,555,852	
Tree fruit producers .....		<u>23,282,077</u>	
Total indemnity .....		<u>58,851,955</u>	<u>58,851,955</u>
Balance, March 31, 1984 .....	<u>9,674,624</u>	<u>(6,312,920)</u>	<u>3,361,704</u>

<sup>1</sup> In fiscal 1982 a special contribution of \$10 million was given by the Government to this fund to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further \$1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1983, \$9,674,624 remains of this reserve.

## Habitat Conservation Fund

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981* for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

Balance, April 1, 1983 .....	96,223
<i>Add</i>	
Fees and licences .....	1,420,428
Interest .....	60,972
Donations .....	<u>294,035</u>
	1,775,435
<i>Less</i>	
Salaries .....	146,118
Supplies and services .....	567,767
Capital .....	36,277
Other .....	<u>296</u>
	750,458
Balance, March 31, 1984 .....	<u>1,121,200</u>

**Industrial Development Subsidiary Agreement Loan Repayment  
Revolving Fund**

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

Balance, April 1, 1983 .....	19,866,042	
<i>Add</i>		
Transfer from General Fund .....	9,520,577	
Interest .....	<u>2,601,929</u>	
		12,122,506
<i>Less</i> Federal Government share .....		<u>6,061,253</u>
Balance, March 31, 1984 .....		<u><u>25,927,295</u></u>

**Lottery Fund**

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

Balance, April 1, 1983 .....	27,913,765	
<i>Add</i> Revenue, net .....	<u>60,021,992</u>	
<i>Less</i>		
Administration costs		
Salaries .....	514,043	
Supplies and services .....	1,215,769	
Other .....	14	
Recovery .....	<u>(275)</u>	
Total administration costs .....	1,729,551	
Grants .....	<u>56,761,895</u>	
		58,491,446
Balance, March 31, 1984 .....		<u><u>29,444,311</u></u>

**Resource Revenue Stabilization Fund**

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24) for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

Balance, April 1, 1983 .....	0	
<i>Add</i>		
Petroleum and natural gas .....	333,263,734	
Minerals .....	31,616,719	
Forests .....	130,895,605	
Water rentals and recording fees .....	171,995,181	
<i>Wildlife Act</i> —fees and licences .....	<u>9,496,110</u>	
		677,267,349
<i>Less</i> Transfer to General Fund .....	<u>677,267,349</u>	
Balance, March 31, 1984 .....		<u><u>0</u></u>

### Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (S.B.C. 1977, chap. 62), and continued under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368, sec. 3). Beginning with the fiscal year ending March 31, 1979, money paid into this Fund from the General Fund was disbursed to municipalities and regional districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were for the purpose of general housing incentives, planning and administration, water facilities and major municipal highways.

Balance, April 1, 1983.....	30,838,552
Add Transfer from Municipal Affairs (Vote 66).....	210,000,000
Less	
Grants, unconditional .....	100,083,114
Grants, conditional	
Municipal basic .....	6,583,369
Water facilities assistance .....	31,915,655
Housing starts .....	2,465,500
Major municipal highways .....	12,525,862
Municipal planning .....	1,006,171
Regional districts	
basic .....	840,000
administrative .....	280,000
planning .....	963,691
Accelerated mobile home development program .....	326,950
Sewerage assistance grants .....	51,236,457
Powerline undergrounding grants .....	42,283
Municipal restructure grants .....	2,441,555
	<u>210,710,607</u>
Balance, March 31, 1984 .....	<u><u>30,127,945</u></u>

MISCELLANEOUS STATUTORY ACCOUNTS

Dairy Producers' Protection Fund

Established under authority of section 65 of the *Milk Industry (Amendment) Act* (S.B.C. 1963, chap. 26) and continued under the *Milk Industry Act* (R.S.B.C. 1979, chap. 258, sec. 67 (b)), for the purpose of ensuring payment to producers by dairy-plant licensees for milk or cream supplied by producers.

Balance, April 1, 1983 .....	63,581	
Less Transfer to Trust Funds .....	<u>63,581</u>	
Balance, March 31, 1984 .....		<u><u>0</u></u>



## INDEX TO SECTION E

## A

	PAGE
Accelerated Dykling .....	E 59
Administration.....	See Each Ministry
Administration and Safety Branch .....	E 122
Adult Correction Centres .....	E 23
Adult Day Care .....	E 73
<i>Agricultural Credit Act</i> .....	E 16
Agricultural and Rural Development Subsidiary Agreement.....	E 135
Agriculture and Food, Ministry of .....	E 11
Minister's Office .....	E 12
Ministry Operations .....	E 13
Milk Board .....	E 14
Provincial Agricultural Land Commission .....	E 14
Air Management .....	E 49
Air Services Branch.....	E 124
Alcohol and Drug Commission .....	E 71
Alcohol and Drug Grants .....	E 71
Ambulance Services .....	E 73
Attorney General, Ministry of .....	E 17
Minister's Office .....	E 18
Administration and Support Services .....	E 19
Superior and County Judiciary .....	E 20
Provincial Judiciary .....	E 20
Police Services .....	E 21
Court Services .....	E 22
Corrections .....	E 23
Legal Services to Government .....	E 24
Criminal Justice .....	E 24
Statutory Services, Boards and Commissions .....	E 25
Auditor General .....	E 5

## B

Barkerville Historic Park Development Account.....	E 112
Boards and Agencies .....	E 92
Boards of Review .....	E 92
Bridge Maintenance .....	E 120
Bridges and Ferry Landings Construction and Improvements .....	E 120
British Columbia Buildings Corporation Debt Servicing Grants .....	E 59
British Columbia Buildings Corporation Property Transfers.....	E 59
British Columbia Cultural Fund .....	E 137
British Columbia Ferry Corporation .....	E 125
British Columbia Home Program .....	E 95
British Columbia House, London .....	E 87
British Columbia Lotteries .....	E 105
British Columbia Parole Board .....	E 25
British Columbia Police Commission.....	E 21
British Columbia Racing Commission .....	E 25
British Columbia Railway Company .....	E 82, E 125
British Columbia Transit .....	E 78
British Columbia Utilities Commission .....	E 44
Building Occupancy Charges .....	See Each Ministry
Business (Employment Development Account).....	E 135
Bus Pass Program .....	E 77

## C

Canada Pension Plan—Government Contributions.....	E 109
Capital Support Program .....	E 131
<i>Cattle Horn Act</i> .....	E 14
Central Statistics .....	E 81
Child Care Services .....	E 77
Clerk of the House .....	E 4
Colleges and Institutes Operating Grants .....	E 36
Communications Programs .....	E 129
Community Contracted Services .....	E 77
Community Policing .....	E 21
Community Recovery Program .....	E 135
Community Residential Care Services .....	E 77
Compensation Stabilization Program .....	E 58
Comptroller General .....	E 57
Computer and Consulting Services .....	See Each Ministry
Consumer Affairs .....	E 29
Consumer and Corporate Affairs, Ministry of .....	E 27
Minister's Office .....	E 28
Ministry Operations .....	E 29
<i>Constitution Act</i> .....	E 79, E 127
Contingencies (All Ministries) .....	E 59

	PAGE
Co-ordinated Law Enforcement Unit .....	E 21
Coroners .....	E 25
Corporate Affairs .....	E 29
Corrections .....	E 23
Court Services .....	E 22
<i>Criminal Injury Compensation Act</i> .....	E 25
Criminal Justice .....	E 25
Crown Corporation Assistance.....	E 125
Crown Corporation Reporting Committee .....	E 4
Crown Land Account .....	E 97
<i>Crown Proceeding Act</i> .....	E 24
Cultural Services .....	E 107
Culture, Heritage and Recreation Programs .....	E 103
Custom Bus Services.....	E 78

## D

Dairy Producers' Protection Fund .....	E 137
Death and Retiring Benefits .....	E 109
Debt Servicing Capital Grants (Education).....	E 36
Deputy Minister's Office .....	See Each Ministry
Direct Community Services .....	E 77
Direct Fire Fighting Expenditures .....	E 65
Downtown Revitalization Fund .....	E 102

## E

Economic Development Policy .....	E 81
<i>Education (Interim) Finance Act</i> .....	E 37
Education, Ministry of .....	E 31
Minister's Office .....	E 32
Management Operations and Educational Finance .....	E 33
Public Schools Education.....	E 34
Post Secondary Colleges and Institutes .....	E 36
Independent Schools .....	E 37
Financing Transactions .....	E 40
Educational Finance .....	E 33
Emergency Assistance (Environment) .....	E 51
Emergency Health Services .....	E 73
<i>Emergency Program Act</i> .....	E 51
Employee Health Insurance and Other Benefits .....	E 109
Employee Benefits—Contingencies .....	E 59
Employment Bridging Assistance Program .....	E 135
<i>Employment Development Act</i> .....	E 133
Employment Development Account .....	E 135
Employment Standards Board .....	E 92
Employment Standards Branch .....	E 91
Employment Training Programs .....	E 91
Energy, Mines and Petroleum Resources, Ministry of .....	E 41
Minister's Office .....	E 42
Resource Management Program .....	E 43
British Columbia Utilities Commission .....	E 44
Fort Nelson Indian Band Royalties Agreement .....	E 45
Energy Resources Division .....	E 43
Engineering Inspection Branch .....	E 124
Environment, Ministry of .....	E 47
Minister's Office .....	E 48
Resource and Environment Management .....	E 49
Emergency Assistance .....	E 51
Executive .....	See Each Ministry
Extended Health and Dental Benefits .....	E 109
Extinguishment of Debt.....	E 51

## F

Family and Children's Services .....	E 77
Family Support Services .....	E 77
Farm (Employment Development Account) .....	E 135
Farm Income Assurance Fund .....	E 137
<i>Farm Product Industry Act</i> .....	E 15
Federal-Provincial Shared Cost Programs .....	E 81
Ferries Construction and Improvements .....	E 120
Ferries Maintenance and Operations .....	E 120
Field Operations (Agriculture and Food) .....	E 13
Field Services (Education) .....	E 34
Film Classification .....	E 25
Film Promotion.....	E 116
Finance and Administration .....	See Each Ministry



**M**

	PAGE
Management Operations.....	See Each Ministry
Marine Resources.....	E 49
Market Development (Tourism).....	E 116
Marketing Administration (Tourism).....	E 116
Marketing Services (Tourism).....	E 135
Mechanized Site Preparation.....	E 109
<i>Medical Services Act</i> .....	E 70
Medical Services Commission.....	E 135
Medical Services Plan Benefits.....	E 109
Members' Dining Room.....	E 4
Members of the Legislative Assembly Compensation.....	E 4
Members of the Legislative Assembly Superannuation Plan.....	E 109
Mental Health.....	E 71
Metric Conversion and Standards.....	E 129
Milk Board.....	E 14
Mineral Resources Division.....	E 43
<i>Mines Act</i> .....	E 45
Minister's Office.....	See Each Ministry
Ministry Enterprises.....	E 96
Ministry Executive and Program Support (Human Resources).....	E 77
Ministry Management (Labour).....	E 91
<i>Ministry of Lands, Parks and Housing Act</i> .....	E 97
Ministry Operations.....	See Each Ministry
Miscellaneous Statutory Items.....	E 109
Motor Carrier Commission and Branch.....	E 123, E 59
Motor Vehicle Department.....	E 122
Motor Vehicle Inspection Division.....	E 59
Municipal Affairs, Ministry of.....	E 99
Minister's Office.....	E 100
Operations and Administration.....	E 101
Revenue Sharing.....	E 102
Municipal Support Services.....	E 101
Municipal Grants and Contributions (Highways).....	E 120
Museums (Employment Development Account).....	E 135

**N**

National and Interprovincial Activities.....	E 33
Natural Gas Extension Project.....	E 135
New Employment Expansion and Development Program.....	E 135
New Highway Construction (Employment Development Account).....	E 135

**O**

Ocean Falls Corporation Grant.....	E 59
Office of the Ombudsman.....	E 7
Office of the Speaker.....	E 4
Operating Grants—Colleges and Institutes.....	E 36
Operating Grants—Other (Education).....	E 36
Operating Grants—Other (Universities, Science and Communications).....	E 131
Operations.....	See Each Ministry
Opportunities to Independence.....	E 77
Order in Council Patients' Review Board.....	E 25

**P**

Park Enterprises.....	E 96
Parks and Outdoor Recreation.....	E 95
Paving, Construction and Improvements.....	E 120
Pesticide Control.....	E 49
Petroleum Resources Division.....	E 43
Pharmacare Programs.....	E 77
Physical Fitness and Amateur Sports Fund.....	E 137
Planning and Engineering Services.....	E 120
Police Services.....	E 21
Policy Planning.....	See Each Ministry
Postal Branch.....	E 105
Post-secondary Colleges and Institutions.....	E 36
Post-secondary Management.....	E 36
Premier's Office.....	E 9
Preventive and Community Health Care Services.....	E 71
Preventive Services.....	E 71
Probation and Family Services (Attorney General).....	E 23
Property Acquisition.....	E 120
Protocol and Special Services.....	E 105
Provincial Agricultural Land Commission.....	E 14
Provincial Archives.....	E 107
Provincial Capital Commission.....	E 58

Provincial Computerization of Libraries.....	E 112
Provincial Elections.....	E 105
Provincial Emergency Program.....	E 49
Provincial Home Acquisition— <i>Home Conversion and Leasehold Loan Act</i> .....	E 97
Provincial Judiciary.....	E 20
Provincial Museum.....	E 107
Provincial Pension Plan—Government Contributions.....	E 109
Provincial Policing.....	E 21
Provincial Secretary and Government Services, Ministry of.....	E 103
Minister's Office.....	E 104
Provincial Secretary and Government Services.....	E 105
Culture, Heritage and Recreation Programs.....	E 107
Government Information Services.....	E 106
Government Personnel Pensions and Employee Benefits Administration.....	E 108
Pensions and Employee Benefits Contributions.....	E 109
Provincial Transit Subsidies.....	E 77
Provincial Treasury.....	E 57
Public Schools Education.....	E 34
<i>Public Sector Restruct Act</i> .....	E 110
<i>Public Service Act</i> .....	E 82, E 87, E 113
Public Service Commission.....	E 108
Public Trustee.....	E 25
Purchasing Commission.....	E 57

**Q**

Queen's Printer.....	E 105
----------------------	-------

**R**

Range Program (Forests).....	E 63
Records Management Centre.....	E 105
Recreation and Sport.....	E 107
Recreation Program (Forests).....	E 63
Rehabilitation Services.....	E 77
Rentalsman.....	E 29
Renters' Tax Credit.....	E 77
Research and Development.....	E 33
Research Program Forests.....	E 63
Resource and Environment Management.....	E 49
Resource Management Program.....	E 43
Resource Revenue Stabilization Fund.....	E 137
Revenue Operations.....	E 57
Revenue Sharing Fund.....	E 102, E 137
Road Maintenance.....	E 120
Roads, Construction and Improvements.....	E 120
Robson Square Media Centre.....	E 105

**S**

Safety Services.....	E 91
Salaries Contingencies.....	E 59
School Programs.....	E 34
Schools Facilities.....	E 34
Science and Technology Programs.....	E 129
Seed Orchard Production.....	E 135
Seniors' Counselling Service.....	E 77
Seniors' Day Centres.....	E 77
Seniors' Supplement.....	E 77
Sergeant-at-Arms.....	E 4
Services for Family and Children.....	E 77
Services to Seniors.....	E 77
Shelter Aid for Elderly Renters.....	E 77
Silviculture Program.....	E 63
Small Business and Regional Industrial Development.....	E 81
Southwest Region Floods.....	E 51
Special Care Service Grants.....	E 69
Special Education.....	E 34
<i>Special Appropriations Act</i> .....	Various Ministries
Energy Development.....	E 41
North East Coal Development.....	E 99
Downtown Revitalization.....	E 77
Special Programs for the Retarded.....	E 129
Special Funds.....	E 116
Special Services (Tourism).....	E 116
Special Warrant No. 6 (Industry and Small Business Development).....	E 79
Special Warrant No. 7 (Attorney General).....	E 21
Special Warrant No. 8 (Human Resources).....	E 75

	PAGE
Standards and Compliance Branch.....	E 122
Statutory Appropriations.....	E 133
Statutory Services, Boards and Commissions.....	E 25
Student Financial Aid.....	E 36
Superannuation Commission.....	E 108
Superior and County Judiciary.....	E 20
Support Services (Attorney General).....	E 19
Surveys and Mapping.....	E 49
Systems and Data Processing (Finance).....	E 57

T

Teacher Services.....	E 34
Teachers' Pension Fund.....	E 34
Telecommunication Services.....	E 130
Terrestrial Environment Management.....	E 49
Terrestrial Studies.....	E 49
Tourism (Employment Development Account).....	E 135
Tourism, Ministry of.....	E 113
Minister's Office.....	E 114
Operations Services.....	E 115
Marketing Services.....	E 116
Trade Industry and Export Promotion.....	E 81
Transit Services.....	E 78
Transportation and Highways, Ministry of.....	E 117
Minister's Office.....	E 118
Administration and Services Department.....	E 119
Highway Operations Department.....	E 120
Hydro Development—Highways.....	E 121
Transportation Policy Department.....	E 124
Crown Corporation Assistance.....	E 125
Motor Vehicle Department.....	E 122
Motor Carrier Commission and Branch.....	E 123
Transportation Policy Analysis Branch.....	E 124
Treasury Branch.....	E 57

U

	PAGE
<i>Unclaimed Money Act</i> .....	E 55
Unemployed Apprentice Job Training.....	E 135
Universities.....	E 109
University/College (Employment Development Account).....	E 135
Universities Council.....	E 131
Universities, Science and Communications, Ministry of.....	E 127
Minister's Office.....	E 128
Ministry Operations.....	E 129
Government Telecommunications.....	E 130
Universities.....	E 131
<i>University Endowment Land Act</i> .....	E 97
University Endowment Lands Golf Course.....	E 96
University Operating Grants Program.....	E 131
<i>University of Victoria Special Appropriation Act</i> .....	E 127

V

Vancouver Bureau.....	E 71
Vehicle and Drivers Licensing Branch.....	E 122
Visitors Services and Ministry Publications.....	E 115
Vital Statistics.....	E 71

W

Waste Management.....	E 49
Water Management.....	E 49
Water Management (Employment Development Account).....	E 135
Wildlife Management.....	E 49
Women's Programs.....	E 91
Workers' Compensation.....	E 104

Y

Youth Containment Centres.....	E 23
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